

BLACKBURN ROVERS COMMUNITY TRUST

England & Wales · Charity number 1117122

Details

Status Registered

Legal form Charitable company

Company number [05904736](#)

Registered 2006-12-04

Register [View on the Charity Commission register](#)

Contact

Address Blackburn Rovers Community Trust
Ewood Park
Blackburn
Lancashire
BB2 4JF

Phone 01254508256

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Website www.rovers.co.uk/category/community

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE FOR THE BENEFIT OF THE PUBLIC GENERALLY AND IN PARTICULAR THE INHABITANTS OF LANCASHIRE AND THE SURROUNDING AREAS AND ARE - (A) TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF ASSOCIATION FOOTBALL AND OTHER SPORTS CAPABLE OF IMPROVING HEALTH (FACILITIES MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES)(B) TO ADVANCE THE PHYSICAL EDUCATION OF YOUNG PEOPLE IN LANCASHIRE BY COACHING IN AND PROVIDING FACILITIES FOR THE GAME OF FOOTBALL SO AS TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPABILITIES TO ENABLE THEM TO GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY(C) TO ADVANCE AND ASSIST IN ADVANCING THE EDUCATION OF CHILDREN AND YOUNG PEOPLE ATTENDING SCHOOLS IN THE LANCASHIRE AREA BY THE PROVISION AT VENUES SELECTED BY OR APPROVED BY THE CHARITY OF MEETINGS, LECTURES, CLASSES AND ACTIVITIES FOR THE BENEFIT OF SUCH CHILDREN AND YOUNG PEOPLE AND BY THE PROVISION OF EDUCATIONAL MATERIALS FOR DISTRIBUTION TO SUCH CHILDREN AND YOUNG PEOPLE(D) TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL OR ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECTS OF IMPROVING THEIR CONDITIONS OF LIFE(E) TO ADVANCE RACIAL AND RELIGIOUS HARMONY AND EQUALITY AND DIVERSITY AMONG CHILDREN AND YOUNG PEOPLE BY ARRANGING ACTIVITIES (INCLUDING ACTIVITIES CONNECTED WITH THE GAME OF FOOTBALL) TO ENCOURAGE SHARED EXPERIENCES AND INTERESTS WITHOUT REFERENCE TO RACE, RELIGION, BELIEF, SEX, DISABILITY, NATIONALITY, ETHNIC OR NATIONAL ORIGIN OR SOCIAL BACKGROUND(F) TO ADVANCE COMMUNITY DEVELOPMENT BY MAKING AVAILABLE ON SUCH TERMS AS THE DIRECTORS OF THE CHARITY SHALL APPROVE FROM TIME TO TIME FACILITIES AND SUPPORT TO THOSE MEMBERS OF THE COMMUNITY SEEKING TO ESTABLISH BUSINESS AND GENERATING ENTERPRISES, EMPLOYMENT AND OPPORTUNITY (INCLUDING MAKING AVAILABLE OFFICE SPACE IN PREMISES OWNED, OCCUPIED AND BASED BY THE CHARITY))

Activities: TO ADVANCE AND ASSIST IN THE EDUCATION OF CHILDREN AND YOUNG PEOPLE THROUGH THE USE OF THE GAME OF FOOTBALL AND MULTI-SPORTS AS EDUCATIONAL TOOLS AND TO PROVIDE FACILITIES FOR ACTIVITIES INCLUDING MEETINGS, LECTURES AND CLASSES. IN ADDITION, TO PROMOTE ENTERPRISE AND EMPLOYMENT OPPORTUNITIES WITHIN THE LOCAL COMMUNITY THROUGH THE PROVISION OF OFFICE ACCOMMODATION AND CONFERENCING VENUES.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LANCASHIRE AND SURROUNDING AREAS
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,923,046	£1,984,080	£525,445	63
2023-12-31	£1,718,350	£2,122,401	£586,479	72
2022-12-31	£1,875,859	£2,071,953	£990,530	89
2021-12-31	£2,012,988	£1,801,251	£1,186,624	75
2020-12-31	£1,708,709	£1,543,886	£974,887	85

Trustees

Name	Role	Appointed
Philip Staurt Watson	Chair	2016-10-05
Denise Park		2024-11-26
Gordon Taylor		2024-11-26
Lynsey Talbot		2016-09-26
Maureen Bateson		2016-12-13
Uwais Patel		2018-07-19

Accounts

Charity Registration No. 1117122

Company Registration No. 05904736 (England and Wales)

BLACKBURN ROVERS COMMUNITY TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Blackburn
Lancashire
BB1 5QB

BLACKBURN ROVERS COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G R Root (Resigned 26 November 2024) M A Cheston (Resigned 20 February 2024) L Talbot P S Watson M Bateson S Waggott (Resigned 18 June 2025) U Patel F B N Cropper (Resigned 12 June 2025) D Park (Appointed 26 November 2024) G Taylor (Appointed 26 November 2024)
Charity number	1117122
Company number	05904736
Registered office	Blackburn Rovers Football & Athletic Ltd Ewood Park Blackburn Lancashire BB2 4JF
Auditor	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB
Bankers	Barclays Bank Plc 8/14 Darwen Street Blackburn Lancashire BB2 2BZ
Solicitors	Napthens Solicitors Darwen House Walker Office Park Walker Road Blackburn BB1 2QE

BLACKBURN ROVERS COMMUNITY TRUST

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BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Blackburn Rovers Community Trust (the company) for the year ended 31 December 2024. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Officer's report

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Act, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

As we look back on another extraordinary year, I am filled with pride and gratitude. In 2024, Blackburn Rovers Community Trust continued to be a lifeline for thousands across Blackburn with Darwen and Lancashire. The impact we've made is not only measurable - it's profound and truly lasting.

Our mission has always been clear: to harness the unifying power of Blackburn Rovers Football Club and our trusted partners to change lives. This year, that mission has taken us further than ever before.

Over the last five years, our strategic vision has guided us through growth, innovation and maximising our opportunities. We've navigated the harsh realities of a national cost-of-living crisis, not by standing still - but by evolving, listening and acting. Our community needed us and we rose to meet the moment.

In 2024 alone, we've touched the lives of over 40,000 individuals through over 40 transformative programmes, projects and initiatives. Many of these have brought vital support to people facing cancer, Parkinson's, Alzheimer's, dementia and more – offering care, comfort and connection at a time when they needed it most.

This reach is only possible because of the unwavering dedication of our staff, volunteers, partners and the incredible community we serve. Together, we've achieved what few others can: engaging the hardest-to-reach, standing beside the most vulnerable and driving change where it matters most - both on an individual level and across entire communities.

Among the many milestones this year, one stands out: embedding our vital Community Wellbeing Hub. Located inside Ewood Park, it is the first facility of its kind in any professional football stadium in England. Within the first six months, our Hub supported over 1,000 people with life-enhancing mental and physical health and wellbeing services. It's reducing pressure on our NHS, providing early intervention and inspiring other clubs to follow our lead.

This is what pioneering looks like. And it's happening right here.

Our investment in children and young people allows us to provide services where there are gaps. From tailored education alternatives for those at risk of exclusion, to expanded pre-apprenticeship and BTEC programmes, we are unlocking potential and helping young people rewrite their stories.

We've tackled some of the most pressing local issues head-on, including the rising number of children living in poverty and young people not in education, employment or training. Through sustained, compassionate intervention, we are providing a platform to succeed.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Guided by our partners at the Lancashire Violence Reduction Network and Lancashire Constabulary, our work with young adults at risk of offending has been particularly powerful. We've helped guide individuals away from cycles of crime and toward brighter futures through our Champions mentorship programme. Witnessing their transformation, thanks to the dedicated mentorship of our staff, has been one of the year's most rewarding outcomes

We also delivered our largest ever free school holiday programme in partnership with Blackburn with Darwen Council and Spring North, supporting children entitled to free school meals. Over 5,500 meals and 330 hours of enriching activities were provided - ensuring no child went hungry and every child had a place to thrive during the school break.

Meanwhile, our Community College secured the partnership of Central YMCA, with a record number of participants - a testament to our commitment to excellence in grassroots education. Our partnership with Blackburn College continued to provide an outstanding offer, with 100% of students passing their courses.

We've welcomed new partners, strengthened our fundraising events like the Blue and White Golf Day and the Blackburn 10k run, and further solidified our reputation as a charity that brings people together for a greater good. Our men and women first team players and scholars, supported by the PFA, have added great value to our projects, raising aspirations and forging connections between community and club.

Our foundations remain strong. Once again, we've met the highest standards set by the EFL and Premier League Capability Code of Practice - a mark of our accountability, transparency and impact.

Looking ahead to 2025, we're ready to build our strategy — one informed by our community and everything we've learned as we approach our 20th year as a registered charity.

Every single pound invested in our work returns £16.45 in social value to the community. That's not just a good return - it's a game-changing one. If you're looking to invest in something that truly matters, that transforms lives and lifts communities - this is your moment. Join us.

None of this would be possible without the collective effort of our Board of Trustees, our team, volunteers, partners, Blackburn Rovers and the people who believe in what we do. To all of you - thank you.

Together, let's keep changing lives.

Gary Robinson

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

a. Financial review

Income for the year has increased to £1,923,406 from £1,718,350 (2023). This is due to the reopening of the BRIC and an increase in fundraising and donations.

Expenditure decreased in the year to £1,984,080 from £2,122,401 (2023). A loss of £61,034 (2023: loss £404,051) was reported for the year.

The trustees are satisfied that the charity has sufficient reserves to support this and future expansion of the operations. The company's financial position at the year-end is satisfactory.

Total funds are £525,445 (2023: £586,479) which comprises unrestricted funds.

b. Going concern

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of at least three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. Trustees are aware of the sustainability of the Trust with the reserves having decreased, they felt previous levels were too high and should be used for the purpose of the charity. Finance sub committee meetings take place monthly to discuss any issues that arise.

c. Principal funding

Our principal funding providers come from a range of restricted and unrestricted funding sources. They include:

- The Blackburn Rovers Football and Athletic Limited
- Premier League Charitable Fund
- EFL Trust
- The PFA
- Blackburn with Darwen Council
- Blackburn College
- Spring North
- The NCS Trust
- University of South Wales
- Lancashire Constabulary
- Big Lottery
- Multiple local educational establishments and grassroots sports clubs

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

d. Material investments policy

We have a number of financial procedures in place to ensure that the correct processes are followed before investing in any material goods. These policies and procedures are:

- Contract Management Policy and Procedure
- Financial Control Policy
- Financial Procedures
- Fraud Control Policy
- Fundraising Policy
- Investment Policy
- Partnerships and Supply Chain Policy

These documents are adhered to by all staff and have proved to be a sound platform for protecting our capital and ensure that we only invest in cost-effective and relevant materials that maintain or enhance the quality of our project delivery or facility provision. There are also appropriate sign-off levels within these policies to manage any investment on a sensible basis but not overly restrictive to staff looking to make sound investments for their projects.

The Trustees has assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 August 2006. The company is constituted under a Memorandum of Association dated 14 August 2006 and is a registered charity number 1117122. The principal object of the company is to provide, where possible, all members of the local community access to high quality services and facilities that can potentially better their personal circumstances and create opportunities for positive change, under the provision of our Mission Statement, which is:

“Blackburn Rovers Community Trust is fully committed to offering all members of the local community access to the highest quality programme of grassroots sports, education, inclusion and awareness projects to encourage off-field participation, success and enjoyment. At all times we are keen to use the profile and brand of Blackburn Rovers Football Club to greatest effect, committed to developing a comprehensive and diverse range of community initiatives and partnership working practices to open up new avenues of life chances and make a positive difference to the lives of the people of Blackburn with Darwen and Lancashire.”

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

When the board of trustees appoint a new trustee, this person will undertake an induction and receive a Trustee Induction Pack which is provided as a guide, highlighting their role and responsibilities to conduct their duties in the best interests of the company.

d. Pay policy for senior staff

The board of trustees make senior staff pay a discussion point at one or more trustee meetings per year. Levels of pay vary based on the duties required within each job description. We do not operate a fixed pay scale and staff are fairly remunerated on merit, based on their levels of responsibility and performance.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

e. Organisational structure and decision making

The organisational structure is a five-tier system. It comprises of:

- Board of trustees
- Executive level
- Senior Leadership team
- Senior Management team
- Project delivery staff (including part-time)
- Project support staff (including part-time and volunteers)

Ultimate accountability lies with the board of trustees. At the date of preparation of this report, the executive level and senior management team consisted of the following members:

- Gary Robinson – Chief Executive Officer
- Samantha Weldon – Head of Finance, People and Policy
- Amy Dunwell – Head of Community Engagement and Equality Diversity and Inclusion
- Martin Winters – Head of Operations and Safeguarding
- Jennifer Calvert - Head of Primary Education
- Fahima Iqbal - Head of Health and Wellbeing
- Natalie Paintin - Chief Bid Writer
- Lauren Yeates - Head of Post-16 Education
- Ilyas Patel - Community Inclusion Manager
- Ryan Loftus - Events, Partnerships and Facilities Manager

f. Risk management

Blackburn Rovers Community Trust has implemented a comprehensive risk management document, which has identified the following nine key areas as being potential risks to be mitigated:

- Safeguarding & Prevent
- Health & Safety
- Governance
- Finance
- HR
- Communications & PR
- Security
- Environmental
- Transport and Travel

The trustees and chief executive officer have carried out an assessment and recognised the major risks within those nine areas to which the company could be exposed. Procedures have been put in place to the satisfaction of the board of trustees and the chief executive officer to minimise the potential for disruption or damage which could be caused by any of these factors.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods

Continuing into the next reporting period, the Trust is fully committed to further the development in this important area and we have planned to introduce additional impact tools to enhance our ability to demonstrate causality and individual movement/progression across the lifespan of a programme. We have created a growth plan which includes a selection of short, medium and long-term goals that we hope to achieve over time. These are all contained within the following areas:

- New projects based on local need
- Greater awareness for local social issues
- Improve facilities
- Staff
- Media/PR/events/Campaigns
- Improvement in equipment and resources for education and sport purposes
- A new three/five year strategy

Future development is supported by the growth plan, a business risk register and both strategic business development and implementation plans. These strategies have all been approved at board level.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Blackburn Rovers Community Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that PM+M Solutions for Business LLP be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.



.....
P Watson
Trustee

Dated: 25/09/2025
.....

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Opinion

We have audited the financial statements of Blackburn Rovers Community Trust (the 'Charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

PM+M Solutions for Business LLP

Ceri Dixon BSc (Hons) FCA (Senior Statutory Auditor)

For and on behalf of PM+M Solutions for Business LLP, Statutory Auditor

Chartered Accountants

New Century House

Greenbank Technology Park

Challenge Way

Blackburn

Lancashire

BB1 5QB 26/09/2025

Date:

PM+M Solutions for Business LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income and endowments from:</u>							
Charitable activities	3	288,093	1,024,989	1,313,082	132,366	1,018,666	1,151,032
Trading activities	4	584,866	-	584,866	547,511	-	547,511
Investments	5	25,098	-	25,098	19,557	-	19,557
Other income	6	-	-	-	250	-	250
Total income		898,057	1,024,989	1,923,046	699,684	1,018,666	1,718,350
<u>Expenditure on:</u>							
Trading activities	7	924,079	-	924,079	1,095,183	-	1,095,183
Charitable activities	8	35,012	1,024,989	1,060,001	8,340	1,018,878	1,027,218
Total resources expended		959,091	1,024,989	1,984,080	1,103,523	1,018,878	2,122,401
Gross transfers between funds		-	-	-	(212)	212	-
Net expenditure for the year/ Net movement in funds		(61,034)	-	(61,034)	(404,051)	-	(404,051)
Fund balances at 1 January 2024		586,479	-	586,479	990,530	-	990,530
Fund balances at 31 December 2024		525,445	-	525,445	586,479	-	586,479

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		163,536		8,301
Current assets					
Debtors	14	134,565		326,085	
Cash at bank and in hand		610,031		580,408	
		<u>744,596</u>		<u>906,493</u>	
Creditors: amounts falling due within one year	15	<u>(382,687)</u>		<u>(328,315)</u>	
Net current assets			361,909		578,178
Total assets less current liabilities			<u>525,445</u>		<u>586,479</u>
Income funds					
Unrestricted funds			525,445		586,479
			<u>525,445</u>		<u>586,479</u>

The Trustees acknowledge their responsibilities for complying with the requirements of section 386 the Act with respect to accounting records and preparation of accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

25/09/2025

The financial statements were approved by the Trustees on



.....

P Watson
Trustee

Company registration number 05904736

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		183,745		(341,426)
Investing activities					
Purchase of tangible fixed assets		(179,220)		-	
Proceeds from disposal of tangible fixed assets		-		250	
Investment income received		25,098		19,557	
Net cash (used in)/generated from investing activities			(154,122)		19,807
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			29,623		(321,619)
Cash and cash equivalents at beginning of year			580,408		902,027
Cash and cash equivalents at end of year			610,031		580,408

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Blackburn Rovers Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Blackburn Rovers Football & Athletic, Ewood Park, Blackburn, Lancashire, BB2 4JF. The members of the company are the Trustees previously named. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliances with constitutional and statutory requirements.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% Straight line
Leasehold improvements	10% Straight line
Fixtures and fittings	15% Straight line
Computers	33% Straight line
Motor vehicles	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Deferred incoming resources

Grant income is deferred on the basis of activities being undertaken in the following period as stipulated by the grant provider.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not believe there to be any significant estimates or assumptions.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Charitable activities - Income

	2024 £	2023 £
Fundraising activities	233,093	72,866
Grants	1,079,989	1,078,166
	<u>1,313,082</u>	<u>1,151,032</u>
Analysis by fund		
Unrestricted funds	288,093	132,366
Restricted funds	1,024,989	1,018,666
	<u>1,313,082</u>	<u>1,151,032</u>
Grant providers		
The Premier League Charitable Trust	362,545	304,180
The Football League (Community) Limited	79,068	352,242
The Football League (Trust) Limited	137,188	65,429
New Era Foundation	58,295	72,990
Blackburn with Darwen Council	139,179	167,575
NHS	34,572	56,250
Blackburn College	169,929	-
Veterans Foundation	21,349	-
Other	81,280	-
	<u>1,079,989</u>	<u>1,078,166</u>

4 Trading activities - Income

	2024 £	2023 £
Coaching and other football related income	495,054	446,563
Business Centre	89,812	100,948
	<u>584,866</u>	<u>547,511</u>
Analysis by fund		
Unrestricted funds	584,866	547,511
Restricted funds	-	-
	<u>584,866</u>	<u>547,511</u>

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Investments

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Interest receivable	25,098	-	25,098	19,557

6 Other income

	Total	Unrestricted funds
	2024	2023
	£	£
Net gain on disposal of tangible fixed assets	-	250

7 Trading activities - Expenditure

	2024	2023
	£	£
Business Centre	120,474	125,026
Coaching and other football related expense	393,972	435,664
Staff costs	327,472	419,583
Support costs	82,161	114,910
	924,079	1,095,183
Analysis by fund		
Unrestricted	924,079	1,095,183
Restricted	-	-
	924,079	968,589

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable activities - expenditure

	2024 £	2023 £
Staff costs	903,840	893,523
Other costs	148,561	125,355
	<u>1,052,401</u>	<u>1,018,878</u>
Share of governance costs (see note 9)	7,600	8,340
	<u>1,060,001</u>	<u>1,027,218</u>
Analysis by fund		
Unrestricted funds	35,012	8,340
Restricted funds	1,024,989	1,018,878
	<u>1,060,001</u>	<u>1,027,218</u>

9 Support costs

	Support costs £	Governance costs £	2024 £	2023 £	Basis of allocation
Repairs	(5,050)	-	(5,050)	20,292	Apportioned
Telephone and fax	19,397	-	19,397	20,960	Apportioned
Computer costs	9,395	-	9,395	15,367	Apportioned
Printing and stationery	6,931	-	6,931	6,267	Apportioned
Legal and consultancy	13,147	-	13,147	26,520	Apportioned
Sundry expenses	32,553	-	32,553	19,498	Apportioned
Bank charges	5,788	-	5,788	6,006	Apportioned
Audit fees	-	6,925	6,925	6,740	Governance
Accountancy	-	325	325	1,350	Governance
Tax Services	-	350	350	250	Governance
	<u>82,161</u>	<u>7,600</u>	<u>89,761</u>	<u>123,250</u>	
Analysed between					
Trading	82,161	-	82,161	114,910	
Charitable activities	-	7,600	7,600	8,340	
	<u>82,161</u>	<u>7,600</u>	<u>89,761</u>	<u>123,250</u>	

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

10 Trustees

(Continued)

There were no donations received from the trustees in the current or prior year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Salaried employees	35	40
Casual employees	28	32
	<u>63</u>	<u>72</u>

Employment costs

	2024 £	2023 £
Wages and salaries	1,116,528	1,192,128
Social security costs	93,920	98,074
Other pension costs	20,864	22,904
	<u>1,231,312</u>	<u>1,313,106</u>

Remuneration and benefits received by key management personnel amounted to £428,310 (2023 - £441,292).

The number of employees whose annual remuneration was £60,000 or more were:

	2024 Number	2023 Number
£60,000 - £70,000	<u>1</u>	<u>1</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Tangible fixed assets

	Leasehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2024	1,031,139	-	84,146	153,830	30,800	1,299,915
Additions	-	179,220	-	-	-	179,220
At 31 December 2024	1,031,139	179,220	84,146	153,830	30,800	1,479,135
Depreciation and impairment						
At 1 January 2024	1,030,443	-	84,078	148,605	28,488	1,291,614
Depreciation charged in the year	348	17,922	68	5,069	578	23,985
At 31 December 2024	1,030,791	17,922	84,146	153,674	29,066	1,315,599
Carrying amount						
At 31 December 2024	348	161,298	-	156	1,734	163,536
At 31 December 2023	696	-	68	5,225	2,312	8,301

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	37,351	167,889
Prepayments and accrued income	97,214	158,196
	134,565	326,085

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	12,876	1,141
Trade creditors	92,593	80,608
Other creditors	21,970	-
Accruals and deferred income	255,248	246,566
	382,687	328,315

Deferred income included above amounts to £221,487 (2023 - £216,804). The 2023 balance was released during the year.

The deferred income represents grant income received in respect of activities to be undertaken in the following period as stipulated by the grant provider.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>20,864</u>	<u>22,904</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

There were no contributions outstanding at the year end.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
General funds	<u>586,479</u>	<u>898,057</u>	<u>(959,091)</u>	<u>-</u>	<u>525,445</u>
Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
General funds	<u>990,530</u>	<u>699,684</u>	<u>(1,103,523)</u>	<u>(212)</u>	<u>586,479</u>

18 Analysis of net assets between funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Fund balances at 31 December 2024 are represented by:				
Tangible assets	163,536	-	163,536	8,301
Current assets/(liabilities)	361,909	-	361,909	578,178
	<u>525,445</u>	<u>-</u>	<u>525,445</u>	<u>586,479</u>

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

19 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	4,816	999
Between two and five years	6,421	-
	<u>11,237</u>	<u>999</u>

20 Related party transactions

Blackburn Rovers Community Trust is the charitable arm of Blackburn Rovers Football and Athletic Limited. The community trust operates separately from Blackburn Rovers Football and Athletic Limited and its results are not included in the accounts of Blackburn Rovers Football and Athletic Limited.

During the year, Blackburn Rovers Football and Athletic Limited, incurred operating costs of £218,363 (2023: £142,322) on behalf of the Community Trust and these costs were recharged to the Community Trust at cost. Blackburn Rovers Football and Athletic Limited received income amounting to £7,032 (2023 - £648) on behalf of the Community Trust and these receipts were remitted back to the Community Trust.

Total amount of rent charged from Blackburn Rovers Football and Athletic Limited amounted to £267,730 (2023:£284,656) to the Community Trust. The rent charged to the Community Trust was charged at market value.

Included in the above rent charge, during the year, Blackburn Rovers Football and Athletic Limited charged rent of £65,000 (2023:£61,400) to the Community Trust for the Blackburn Rovers Business Centre. The community Trust generated revenues of £73,410 (2023:£77,761) from the Business Centre, which is included in the accounts.

Also included in the above rent charge, during the year, Blackburn Rovers Football and Athletic Limited charged rent of £126,000 (2023:£126,000) to the Community Trust for the Blackburn Rovers Indoor Centre. The community Trust generated revenues of £127,046 (2023:£93,087) from the Indoor Centre, which is included in the accounts.

The Blackburn Rovers Football and Athletic Limited have also donated match tickets to the charity amounting to £4,425 (2023 - £5,330).

At the balance sheet date, an amount of £84,263 (2023 - £67,477) was owed in respect of these operating costs.

21 Controlling party

The Trust is controlled by The Blackburn Rovers Football and Athletic Limited.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

22	Cash generated from operations	2024	2023
		£	£
	Deficit for the year	(61,034)	(404,051)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(25,098)	(19,557)
	Gain on disposal of tangible fixed assets	-	(250)
	Depreciation and impairment of tangible fixed assets	23,985	9,348
	Movements in working capital:		
	Decrease/(increase) in debtors	191,520	75,977
	Increase in creditors	54,372	(2,891)
	Cash generated from/(absorbed by) operations	183,745	(341,426)

23 Analysis of changes in net funds

The Charity had no material debt during the year.

BLACKBURN ROVERS COMMUNITY TRUST

England & Wales - Charity number 1117122

Accounts

Charity Registration No. 1117122

Company Registration No. 5904736 (England and Wales)

BLACKBURN ROVERS COMMUNITY TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Blackburn
Lancashire
BB1 5QB

BLACKBURN ROVERS COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G R Root M A Cheston (Resigned 20 February 2024) L Talbot P S Watson M Bateson S Waggott U Patel F B N Cropper
Charity number	1117122
Company number	5904736
Registered office	Blackburn Rovers Football & Athletic Ltd Ewood Park Blackburn Lancashire BB2 4JF
Auditor	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB
Bankers	Barclays Bank Plc 8/14 Darwen Street Blackburn Lancashire BB2 2BZ
Solicitors	Hill Dickinson LLP 50 Fountain Street Manchester M2 2AS

BLACKBURN ROVERS COMMUNITY TRUST

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BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Blackburn Rovers Community Trust (the company) for the year ended 31 December 2022. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Act, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

Blackburn Rovers Community Trust has continued to develop its policies from a governance, financial, safeguarding and strategy viewpoint, which are in place to support the Community Trust's aims of meeting its pre-set objectives. These policies are intended to increase public and potential funding provider confidence in the Trust and its aims, missions, values and objectives. Policies have been reviewed and adapted to provide the Trust the ability to adjust to the pressures caused by operating in a pandemic and to progress from a position of being reactive in to one of being proactive.

Our primary objectives remain the same. These objectives are:

- Raise the aspirations of local people through football, sport and education
- To tackle inequality and discrimination and help to create a fairer, more integrated society
- Provide meaningful sports opportunities for people to enhance their communities
- Improve the health and well-being of Blackburn with Darwen and Lancashire through football and multisport activities
- Expand and enhance its community programmes
- To have high quality procedures running through all fibres of the charity
- To provide facilities, purpose built for sport, community and educational use
- To reinvest funds to help those targeted for being most in need, for a variety of reasons, at the heart of the local community
- Increase opportunities for young people and families to be involved with Blackburn Rovers – from playing and coaching to watching and supporting
- Be a constantly evolving, sustainable, community leading, forward-thinking charity, at the heart of the community of Blackburn with Darwen and Lancashire

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

b. Strategies for achieving objectives

Using football and sport as the driving force, Blackburn Rovers Community Trust has a clear strategic document, which includes aims and outcomes developed in consultation with stakeholders, staff, volunteers, service users and key partners. It provides realistic targets and means to measure impact and a review to help manage the future developments and plans of the Trust. The plan further provides a narrative which discusses the previous year's aims and outcomes with an update on progression. The strategies implemented have been agreed by the board of trustees and the chief executive officer along with staff, participants and volunteers. We aspire to work with like-minded organisations in achieving the following key objectives:

Provide opportunities in employment, skills and training

- Access to skills and training for all ages, particularly 16 to 24-year-olds
- Traineeships
- Opportunities
- Inspire children and young people
- Provide life skills
- Incorporate entrepreneurship, skill development into schools and the curriculum

Improve the health and wellbeing of local people

- Empower people to make better choices relating to their health
- Assist in the reduction of medical prescriptions
- Raise aspirations
- Raise awareness of key health issues effecting Blackburn with Darwen and Lancashire

Encourage equality, diversity, inclusion, social integration and community safety

- Meaningful opportunities to mix
- A better understanding of different communities
- Intervention activities to reduce crime

Promote the benefits of sports participation

- Utilise the power of sport to achieve the objectives of the aforementioned
- Sustained participation activities
- Success through sport.

c. Activities undertaken for achieving objectives and for public benefit

Our strategy has had a significant impact on this positive effect and we are pleased with the results. We are always looking at ways we can enhance our delivery to meet the needs of our community.

In order for us to do this both efficiently and effectively, we are constantly monitoring and analysing our strategy and finding new ways to improve and build upon our strong foundations. I am pleased to say we are now in the process of redeveloping our strategy as we look ahead to 2024 and beyond.

Blackburn Rovers Community Trust is fortunate enough to be supported by a dedicated board of Trustees who all offer great experience and value to our organisation. Alongside our executive and senior management team, we will be reviewing our strategy in 2024 and implementing a new five-year strategy for the Trust, starting in January 2025.

As we head into the final year of our strategy, from its implementation in 2019 and including 2023, we have been able to raise £9.2 million. This demonstrates the important role we play within our community, changing lives for the better, and we do this by delivering a wide range of programmes and projects that align with our key themes and social needs.

Our contribution is not only recognised in our own annual reports, but similar reports written and published externally by our key partners and stakeholders, showcasing both our reach and impact.

The current EFL CCO Impact Report highlights our impressive social value. Every pound invested into Blackburn Rovers Community provides a social value of £5.50, making us the ideal charity to invest in!

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

In order for us to achieve this value, we have a strong core of programmes and projects that have been highly successful for a number of years and continue to grow from strength to strength.

We have many examples to choose from ranging across education, health and wellbeing, sports participation and inclusion and integration.

This year alone, 2,790 young people participated in 32 different types of youth focused projects and for the eighth year in a row, Blackburn Rovers Sports College received a 100% pass rate.

In addition, 100% of participants on our award-winning Men in Sheds programme reported an improvement in their wellbeing, and we delivered PE curriculum lessons to 4,500 pupils across Blackburn with Darwen, working closely with our many partner schools.

These stats only scratch the surface of the impact we have made.

We have also introduced several new programmes and projects in the past 12 months to further increase our commitment to support our community and they are equally important.

We pride ourselves on being pioneers within our sector by being innovative in our approach and flexible to meet the demands placed upon us by what our community needs.

In September, we opened our Community Mental Health Wellbeing Hub, the first of its kind to be based and delivered within a professional stadium in England. The Community Wellbeing Hub fits into our strategy to improve people's mental and physical wellbeing.

In just over three months, we helped more than 350 different people, which has demonstrated the need for this type of support in the Blackburn with Darwen area.

Since its opening, we have had various other football clubs across the UK and other high-profile sports organisations reach out to us to gain a further understanding about our Community Wellbeing Hub and the support we provide, alongside national media attention. We are sure that other CCOs will follow suit and a network of stadium and community-based hubs, that have a mental health focus, will be established across the country over the coming years.

We have also significantly refurbished the Blackburn Rovers Indoor Centre which is now back open for the general public to use.

Based at Ewood Park, our multi-purpose indoor facility has been utilised by generations of our local community and was used as a training centre by the 1994/95 Premier League title winning team.

The redevelopment of the Indoor Centre will further help our team deliver quality sessions with new 4G pitches and lighting installed.

To enable the refurbishment to take place, Blackburn Rovers Community Trust successfully applied and received a funding grant from the Premier League, The FA and the Government's Football Foundation. Additionally, Blackburn with Darwen Council have made an important financial contribution and we must not forget the pivotal role Blackburn Rovers Football Club have played in ensuring that the BRIC continues to be an important asset for the local community.

Without all their support, this wouldn't have happened, and this important refurbishment yet again signifies our commitment to our community.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2023 has been a difficult year for charities as the 'Cost of Living' crisis affecting the economy and all areas of society and we have made concerted efforts to help those most in need. Our fundraising model based on generating income from grants and paid services therefore we have been successful in raising £1,718,350. Expenditure for the year was £2,122,401. Wages to turnover was 76.4%. There has been a reduction in the number of staff from 89 to 72.

A sincere and heartfelt thank you once again to all those who have contributed towards Blackburn Rovers Community Trust, from volunteers, staff, trustees, key partners and stakeholders. We had a great impact on our local community in 2023.

Key notable statistics:

- 2,666 children and young people engaged in positive neighbourhood-based activities via 33 unique weekly sessions with a weekly average attendance of 548
- Delivered 1,584 neighbourhood-based sessions for children and young people
- 1,077 young people directly engaged in youth voice activities
- 604 unique informal education sessions delivered to children and young people (Substance misuse, sexual health, bullying, relationships, democracy, etc)
- 4,500 engaged in PE during curriculum time through our 20 partner schools
- 525 pupils engaged with for extra-curricular provision
- 960 children on Free School Meals received 3,860 meals plus fun activities over the holiday period
- 120 children aged 7-8 received oral health interventions
- 650 less referrals in to NHS facilities thanks to our Community Mental Health Wellbeing Hub
- 350 unique individuals received professional mental health and wellbeing interventions via our Community Mental Health Wellbeing Hub
- 103 young people enrolled into full-time education via our Sports College
- 100% pass rate on our Sports College programme for the eighth consecutive year
- 287 young people participated in our Premier League Inspires wellbeing programme
- 650 unique children attended a football, sports or activity camp
- 45 females regularly attended our walking football sessions
- 400 hours of football and holiday camps
- 20 veterans regularly attend socialisation opportunities
- 78 unique participants attended Remember The Rovers reminiscence programme
- 100 veterans engaged in a variety of programmes
- 45 senior citizens benefitted from Jack's Walkers sessions
- 15 adults aged 18-25-years-old engaged in a mentoring programme to reduce reoffending.
- 18 8-17-year-olds were mentored in reducing reoffending by participating in positive activities.
- 22 adults lost a combined 51.3kg of weight via our Fit Fans In Training programme
- 3-months-old is the youngest participant with the oldest being 89
- Supported over 400 refugees and asylum seekers
- 33 people supported through mental health and reducing re-offending programmes.
- 20 men with moderate to severe mental health concerns gained additional support via Men In Sheds programme with 100% of participants reported an improvement on their wellbeing
- 500 children participated in anti-racism and citizenship workshops
- 120 people attended our annual Eid Celebration event
- 300 people participated in inclusion and integration specific content across multi-week projects
- 70 NEETs (Not in Education Employment or Training) graduated from our Community College Traineeship programme with 103 qualifications awarded
- 12 young women created a group to raise awareness of women's personal safety and distributed 500 personal panic alarms to women in the wider community

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The programmes we have delivered over the past year allow us to achieve the aims of our objectives and primarily comprise of:

Education, Skills and Training

BTEC in Sport:

A full-time programme of sports and education for local young people of all academic and sporting abilities. Our Sports College has continued to establish itself as one of the premier providers of sports education in the county. Our Head of Community Programmes has personally continued to support the Sports College and they have 128 young people studying with the Community Trust during this academic year.

We are pleased that people with disabilities are accessing our education offer. One student has an educational healthcare plan and is in a wheelchair. It is testament to the work done by the team that a young person with such complex needs would choose to study with us.

Being the benefactor of subcontracting has become an issue due to an unannounced change in government policy related to subcontracting of education over distance therefore talks with more local colleges have commenced to ensure that we can continue to support local young people's education.

English and Maths Functional Skills and GCSE:

Provided 86 young people the opportunity to improve their English and Maths grades via additional sessions and mentoring. There have been improvements with attendance and attainment for English and Maths so far, with attendance being over 80%.

Foundation Degree In Community Football Coaching and Development:

Delivered in partnership with the EFL Trust and University of South Wales, we have 12 students on the degree programme over two different year groups. Students are provided with the opportunity to upgrade the two-year foundation qualification into a full honours degree if the student attains sufficient grades to study for a third year. 100% of students who have completed the course have gone on to gain employment in an industry of their choosing.

Blackburn Rovers Community College:

Blackburn Rovers Community College delivers non-sport-centric skills, education and training which includes traineeships and other employability programmes. The aim for the Community College is to continue to grow and establish itself as a leading post-16 education provider in the borough.

Traineeship:

As a part of our core strategy of providing education opportunities to help local people to improve their personal circumstances by increasing their knowledge and skill base with the aim of bring them closer to the employability market, we deliver a Level 1 Traineeship programme in partnership with the EFL Trust. 70 16-24-year-old local young people not in education or training (NEET) enrolled and completed the employability programme.

Premier League Primary Stars / School Sports Partnership:

We continue to be one of only two professional football club official charities in the country to have been designated as the local council's School Sports Partnership (SSP) deliverer and as such, Premier League Primary Stars plays a huge role within that concept. The programme provides primary schools with support in improving the provision of physical activity and sport, both during curriculum and extra-curriculum time, with high quality experiences for pupils, enabling positive teaching and learning particularly numeracy and literacy and PHSE, alongside increased participation opportunities and playing pathways.

This year, 31 primary schools have enrolled onto one of our Premier League Primary Stars programmes benefitting approximately over 4,500 unique children who participate in the scheme.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Premier League Inspires:

We are one of 28 organisations of the 92 professional football club official charities (CCOs) to have been awarded funding to deliver a high-quality support and mentoring programme. The project's target audience is Year 7 children deemed as 'marginalised' who have transitioned into the identified partner secondary schools. Two of the target secondary schools are situated in the top 1% of the most deprived wards in the country, therefore presenting the opportunity for the project to have greater, longer-lasting impact on pupils who face additional challenges related to education, health, crime and employment in their neighbourhood.

Premier League Inspires has provided to be a real asset to the participating schools and pupils, with several young people showing improvement in the following areas:

- Mental wellbeing
- Physical wellbeing
- Confidence and self-esteem
- Feeling inspired and motivated

As a direct result of the coronavirus and under similar circumstances to what our Premier League Primary Stars/SSP has faced, our Premier League Inspires has still been able to deliver and support identified pupils both in person and virtually. 287 young people were supported through a combination of our core one-to-one wellbeing sessions.

Inclusion & Integration

Blackburn Rovers Citizenship programme:

Working in partnership with other like-minded charities over the last five years to combat prejudice and hate in local primary schools, including guest appearances from players to reinforce the message.

Blackburn has been identified by the Ministry of Housing Communities and Local Government as one of the most racially segregated towns in England. Sadly, the Covid-19 pandemic intensified myths and stereotypes of certain minority communities and our work in this subject area was vital in supporting other like-minded organisation's objectives of Blackburn with Darwen being a harmonious and tolerant place to live.

2023 marks the seventh year of delivering our Anti-racism and Citizenship project. Sessions were delivered to 500 local pupils at several schools who share the same set values and concerns regarding equality, diversity, inclusion and tackling racism in all shapes and forms.

We will continue to invest funds in to tackling racism and to provide equality opportunities for all.

Apple Trees Short Breaks:

BRCT and Blackburn with Darwen Borough Council have increased their longstanding partnership, with the Community Trust now offering support at Apple Trees. Apple Trees provides short breaks for up to five children at a time, aged up to the age of 18, with complex needs. To aid the fantastic support Apple Trees provides for families in need, BRCT's qualified coaching staff deliver engaging multi-sports sessions focused on the specific needs of the children. Since the partnership began, 12 unique young people of both primary and secondary school age have taken part in tailored sessions, catered to their needs.

Asylum Seekers and Refugees:

2023 has seen us continue our fantastic relationship with Darwen Asylum and Refugee Enterprise (DARE). DARE is a registered charity established to support refugees and asylum seekers in Darwen. Throughout the year we have worked with DARE officials to provide 400 refugees with clothes such as pre-used BRCT staff kit and uniforms and/or match tickets which has been well received by the beneficiaries and the wider community.

Cultural Events:

We were able to deliver several high impacting social cultural event. These events included an Eid celebration dinner, which saw hundreds of people break their fast together in the Legend's Lounge at Ewood Park. In addition to the Eid initiative, we supported Eid in the Park (our seventh year of supporting this event), an important Islamic event which celebrates Eid al-Fitr (breaking of the fast).

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

What About Us' Project:

"What About Us" is a female-led project and has 12 16-21-year-old young women participating each week.

The main aim of this project is to empower women and girls to stay safe, spot signs of exploitation, danger, warning signs and feel safer in their communities.

This project educates women in the wider community to be aware of what is happening around them, so that they are better positioned to recognise individuals and situations that could pose a threat. The project has also distributed 500 personal panic alarms to girls and women across the borough to help increase their personal safety and confidence.

Health & Wellbeing

Women's Walking Football & Football Rehabilitation:

Walking football for women in the Blackburn with Darwen area. Through funding from Blackburn with Darwen Council, this project is aimed at improving the physical and mental health of its participants.

- 65 women who have attended the sessions.
- 20% of attendees are from a minority community.
- 78% of participants agreed that their physical health had improved due to participation
- 100% said that their mental health had improved.
- 100% agreed that they would recommend women's walking football to others

Rovers Veterans Hub Programme:

Provides local ex-service personnel and their families with the opportunity to socialise and meet new like-minded people to share their experiences with to aid improving mental wellbeing.

During the latter part of the year we were delighted to be able to offer a Rovers Remembers Day for our home fixture versus Huddersfield Town, in partnership with our friends at Veterans Living History Museum, establish a regular breakfast club and a multitude of excursions to war museums and tourist hotspots across the region.

We have continued to see a very good attendance to our weekly Veterans Breakfast Club with 90 veterans registered. The Breakfast club which offers the space for veterans to come and have a chat, eat breakfast and a have conversation.

Jack's Walkers:

The programme takes place every Thursday morning 10.45am-12.30pm at Ewood Park. The morning consists of an hour's walk around the pitch followed by brews and biscuits in the Strikers' Lounge.

- There have been 45 sessions delivered.
- 25 unique participants have attended the project since it restarted.

Community Mental Health Wellbeing Hub:

Using the power of football, we have formed a strategic partnership of mental health (MH) practitioners, used our expertise and we have been able to unlock the strategic location of an EFL club in its community to:

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

- Provide crucial professional mental health and wellbeing interventions to 500 unique individuals
- Reduce referrals to NHS facilities by 650 admissions
- Establish professional football's first ever mental health-focused *Community Wellbeing Hub* located inside an English football stadium
- 'Step up' 100 participants from our health and wellbeing community projects into the *CWHub* to aid recovery
- Create the borough's first strategic mental health consortium of 40+ member organisations
- Host over 170 practitioner services and promote collaborative working amongst industry professionals
- Support on site strategic meetings for local/regional ICB collectives, Public Health meetings and vital training for front line professionals

Holiday Hunger - Get Stuck In:

Funded via the Department For Education, the project was designed to ensure families of children accessing free school meals (many of which were at risk of going hungry as school meals are their only main source of food) would continue to receive support during the Easter, summer and Autumn school holidays. The project had other targeted outcomes including tackling physical inactivity and stimulating educational opportunities.

We commissioned a team of 15 staff to deliver warm nutritional food and weekly activities.

- 960 children aged between four and 16 years, across all communities of Blackburn with Darwen, signed up to the offer
- 3,860 meals were provided at our Easter, Summer and Autumn Holiday Hunger camps

Remember The Rovers:

A session for over 50's, most of who are Blackburn Rovers supporters and of which, some of the participants suffer with dementia.

The project returned to on-site meetings which are held in the Legends' Lounge every Wednesday morning 10.30am to 12 noon. The sessions are well attended with a core of 70 participants and two care homes who participate via Zoom, swelling participant numbers to over 100.

Guest speakers have included Gordon Taylor, Derek Fazackerley, Kevin Hird, Mick 'Basil' Rathbone, Malcolm Darling, Adam Henley and Chris Sulley just to name a few.

Men in Sheds:

Is a project delivered on a weekly basis that sees 14 men with similar health concerns come together to grow their own fruit and vegetables whilst making new friends and participating in low level physical activity. Funded Blackburn with Darwen by Public Health, Men In Sheds positively impacts on mental health and wellbeing and is owned by the attendees and volunteers of the 'Shed'.

It also supports and develops the volunteers within the project and makes relevant links with partner agencies who can also help to support the participants' health and wellbeing.

Men in Sheds project supports the local council's Joint Health & Wellbeing Strategy, Suicide and Self Harm Prevention Strategy and Eat Well Move More Shape Up Strategy and the Local Authority Declaration on Healthy Weight. The project also supports the wider Pennine Lancashire aims of 'Living Happy Healthy and Well' using a place based approach to prevention described in the Pennine Plan.

Men In Sheds has been able to support 14 local men - with the youngest being 19 and the most senior being 73-years-old - as well as the strategic borough-wide plans to tackle mental and physical inefficiencies of men of a particular age group.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Engagement and Participation

National Citizen Service (NCS):

NCS programme is an educational youth programme for young people aged 15 to 17-years-old. It aims to encourage physical activity/challenges, participation in social action; community awareness and cohesion and fundamental life-skills.

We were able to deliver NCS to 308 young people. These young people went on to complete a full programme of either a residential experience and/or Open To All, which both programmes included taking part in team building and outbound activities at a nearby adventure centre, workshops with such themes as first aid, employability masterclasses, drug and alcohol awareness.

For the young people's social action projects which saw the young people complete hours of volunteering, they planned achievable and realistic projects for good causes or charities they are passionate about.

Premier League Kicks/Neighbourhood Youth Offer:

Neighbourhood based youth work that offers a unique opportunity for children and young people to access leisure activities and informal education support, advice and guidance from practitioners skilled in developing relationships with the borough's youth population. Across the borough there are a number of providers of youth work in all its various forms and this programme accesses resources across all sectors to ensure that provision is targeted according to evidenced need and delivered in wards at times that best support available leisure time of children and young people.

This project invites children and young adults to play football and multi-sports accompanied by the opportunity to participate in traditional youth club activities in order to reduce instances of anti-social behaviour, break down social barriers, encourage sustained participation in sport, to stimulate the benefits of volunteering and to help participants work towards gainful employment and education opportunities.

Notable stats from our Premier League Kicks/Neighbourhood Youth Offer (NYO) includes:

- 2,666 children and young people engaged in positive neighbourhood-based activities
- 33 unique weekly sessions
- 548 weekly average attendance
- Delivered 1,584 neighbourhood-based sessions for children and young people
- 1,077 young people directly engaged in youth voice activities
- 604 unique informal education sessions delivered to children and young people (Substance misuse, sexual health, bullying, relationships, democracy, etc)

Achievements and performance

a. Key financial performance indicators

The board of trustees are pleased with the financial position of the Community Trust. We continue to operate as a sustainable and viable charitable operation for public benefit, complimented by managed growth.

b. Review of activities

Blackburn Rovers Community Trust has established a reputation, locally, nationally and internationally, for delivering quality programmes and we are proud of the strong partnerships that have been built and sustained during a pandemic.

2023 saw us build on the successes of 2022. We have continued to deliver a high-quality, local needs-assessed projects, initiatives and campaigns. In addition to delivering BTEC in Sport, traineeships, Premier League Primary Stars, NCS, Premier League Kicks, Champions and our other general charitable work. We were delighted to be able to create new community-benefitting programmes which includes Chip In volunteer mentor programme, HeadStart, Rovers Reconnect and Rovers 50 Lunch Group.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

We have continued to support the club in achieving their strategies relating to four key areas within which they (and we) want to see particular growth – minority communities, charity, community and junior supporters.

Once again, we have achieved all of our pre-agreed key performance indicators (KPIs) and have attained increased participation.

We have been able to invest in our staff. In doing so, this has further improved the quality of delivery and the number of beneficiaries. Building on the standards that we have set in previous reports, we have continued our proud record of attaining the EFL and Premier League's Capability Code of Practice benchmark every year since its inception – proving our level of quality around governance, finance and business risk, safeguarding, law and constitution requirements and values that underpin strategy every year. 2023 saw the Community Trust achieve one of the highest scores for Capability Code of Practice in the country – a testament to the governance in place at our charity.

Impact of Activities

It has been a very successful year for engagement and the number of people enjoying the benefits of our work. Thousands of people from all sections of society can bear testament to the impact of our work and our ability to improve lives for the better, using the power of football and the brand of Blackburn Rovers.

Our range of projects covers concepts as diverse as sport and health sessions for children and adults, education courses for young adults, minority communities health and sports sessions, disability football/dance/social activities for the elderly, drug misuses awareness sessions, mental health recovery programmes, business engagement and estate-based projects to reduce anti-social behaviour.

The Community Trust delivered over 40 different community projects and initiatives, working with a large number of primary schools within the BB1 to BB7 and PR post code areas and many of the secondary schools in Blackburn with Darwen and Lancashire.

Our 2023 in Numbers:

- The Blackburn Rovers Football and Athletic Limited (see below)
- Premier League Charitable Fund
- EFL Trust
- The PFA
- Blackburn with Darwen Council
- Blackburn College
- Spring North
- The NCS Trust
- University of South Wales
- Lancashire Constabulary
- Big Lottery
- Multiple local educational establishments and grassroots sports clubs

Financial review

a. Financial review

Income for the year has decreased by 8.4% from £1,875,859 (2022) to £1,718,350. This is due to the loss of several contracts including Traineeships as well as less than expected level of income for education programmes and events and sponsorship.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Expenditure increased in the year from £2,071,953 (2022) to £2,122,401. A loss of £404,051 (2022: loss £196,094).

The trustees are satisfied that the charity has sufficient reserves to support this and future expansion of the operations. The company's financial position at the year-end is satisfactory.

Total funds are £586,479 (2022: £990,530) which comprises unrestricted funds.

b. Going concern

At the trustees meeting in October 2023, it was agreed that we would once again aim to control expenditure and prepare for the future through carefully considered investment plans that would provide Blackburn Rovers Community Trust with sustainability and growth. This was reviewed in light of the 'Cost of Living Crisis' and adjusted accordingly. Each investment over the course of this reporting period has been successful, with an investment in staff (CPD, growth in staff numbers, salaries, benefits etc.), the retaining of all key staff and substantial investment in facilities and equipment. We have been able to invest in all of these areas with minimal financial risk to the Community Trust and all of these infrastructure improvements have proven to be successful, generating notable positive results.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of at least three month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

c. Principal funding

Our principal funding providers come from a range of restricted and unrestricted funding sources. They include:

- The Blackburn Rovers Football and Athletic Limited (see below)
- Premier League Charitable Fund
- EFL Trust
- The PFA
- Blackburn with Darwen Council
- Blackburn College
- Spring North
- The NCS Trust
- University of South Wales
- Lancashire Constabulary
- Big Lottery
- Multiple local educational establishments and grassroots sports clubs

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

d. Material investments policy

We have a number of financial procedures in place to ensure that the correct processes are followed before investing in any material goods. These policies and procedures are:

- Contract Management Policy and Procedure
- Financial Control Policy
- Financial Procedures
- Fraud Control Policy
- Fundraising Policy
- Investment Policy
- Partnerships and Supply Chain Policy

These documents are adhered to by all staff and have proved to be a sound platform for protecting our capital and ensure that we only invest in cost-effective and relevant materials that maintain or enhance the quality of our project delivery or facility provision. There are also appropriate sign-off levels within these policies to manage any investment on a sensible basis but not overly restrictive to staff looking to make sound investments for their projects.

The Trustees has assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 August 2006. The company is constituted under a Memorandum of Association dated 14 August 2006 and is a registered charity number 1117122. The principal object of the company is to provide, where possible, all members of the local community access to high quality services and facilities that can potentially better their personal circumstances and create opportunities for positive change, under the provision of our Mission Statement, which is:

“Blackburn Rovers Community Trust is fully committed to offering all members of the local community access to the highest quality programme of grassroots sports, education, inclusion and awareness projects to encourage off-field participation, success and enjoyment. At all times we are keen to use the profile and brand of Blackburn Rovers Football Club to greatest effect, committed to developing a comprehensive and diverse range of community initiatives and partnership working practices to open up new avenues of life chances and make a positive difference to the lives of the people of Blackburn with Darwen and Lancashire.”

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

When the board of trustees appoint a new trustee, this person will undertake an induction and receive a Trustee Induction Pack which is provided as a guide, highlighting their role and responsibilities to conduct their duties in the best interests of the company.

d. Pay policy for senior staff

The board of trustees make senior staff pay a discussion point at one or more trustee meetings per year. Levels of pay vary based on the duties required within each job description. We do not operate a fixed pay scale and staff are fairly remunerated on merit, based on their levels of responsibility and performance.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

e. Organisational structure and decision making

The organisational structure is a five-tier system. It comprises of:

- Board of trustees
- Executive level
- Senior Leadership team
- Senior Management team
- Project delivery staff (including part-time)
- Project support staff (including part-time and volunteers)

Ultimate accountability lies with the board of trustees. At the date of preparation of this report, the executive level and senior leadership team consisted of the following members:

- Gary Robinson – Chief Executive Officer
- Samantha Weldon – Head of Finance, People and Policy
- Amy Dunwell – Head of Community Engagement and Equality Diversity and Inclusion
- Martin Winters – Head of Operations and Safeguarding

f. Risk management

Blackburn Rovers Community Trust has implemented a comprehensive risk management document, which has identified the following nine key areas as being potential risks to be mitigated:

- Safeguarding & Prevent
- Health & Safety
- Governance
- Finance
- HR
- Communications & PR
- Security
- Environmental
- Transport and Travel

The trustees and chief executive officer have carried out an assessment and recognised the major risks within those nine areas to which the company could be exposed. Procedures have been put in place to the satisfaction of the board of trustees and the chief executive officer to minimise the potential for disruption or damage which could be caused by any of these factors.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods

Continuing into the next reporting period, the Trust is fully committed to further the development in this important area and we have planned to introduce additional impact tools to enhance our ability to demonstrate causality and individual movement/progression across the lifespan of a programme. We have created a growth plan which includes a selection of short, medium and long-term goals that we hope to achieve over time. These are all contained within the following areas:

- New projects based on local need
- Greater awareness for local social issues
- Improve facilities
- Staff
- Media/PR/events/Campaigns
- Improvement in equipment and resources for education and sport purposes
- A new three/five year strategy

Future development is supported by the growth plan, a business risk register and both strategic business development and implementation plans. These strategies have all been approved at board level.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Blackburn Rovers Community Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that PM+M Solutions for Business LLP be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

Steve Waggott

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S Waggott
Trustee

Dated: 08/07/2024.....

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Opinion

We have audited the financial statements of Blackburn Rovers Community Trust (the 'Charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

PM+M Solutions for Business LLP

Ceri Dixon BSc (Hons) FCA (Senior Statutory Auditor)
for and on behalf of PM+M Solutions for Business LLP

08/07/2024.....

Chartered Accountants
Statutory Auditor

New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

PM+M Solutions for Business LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Charitable activities	3	132,366	1,018,666	1,151,032	138,516	1,095,364	1,233,880
Trading activities	4	547,511	-	547,511	641,979	-	641,979
Investments	5	19,557	-	19,557	-	-	-
Other income	6	250	-	250	-	-	-
Total income		699,684	1,018,666	1,718,350	780,495	1,095,364	1,875,859
<u>Expenditure on:</u>							
Trading activities	7	1,095,183	-	1,095,183	968,589	-	968,589
Charitable activities	8	8,340	1,018,878	1,027,218	8,000	1,095,364	1,103,364
Total resources expended		1,103,523	1,018,878	2,122,401	976,589	1,095,364	2,071,953
Net outgoing resources before transfers		(403,839)	(212)	(404,051)	(196,094)	-	(196,094)
Gross transfers between funds		(212)	212	-	-	-	-
Net expenditure for the year/ Net movement in funds		(404,051)	-	(404,051)	(196,094)	-	(196,094)
Fund balances at 1 January 2023		990,530	-	990,530	1,186,624	-	1,186,624
Fund balances at 31 December 2023		586,479	-	586,479	990,530	-	990,530

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		8,301		17,648
Current assets					
Debtors	14	326,085		402,061	
Cash at bank and in hand		580,408		902,027	
		<u>906,493</u>		<u>1,304,088</u>	
Creditors: amounts falling due within one year	15	<u>(328,315)</u>		<u>(331,206)</u>	
Net current assets			<u>578,178</u>		<u>972,882</u>
Total assets less current liabilities			<u><u>586,479</u></u>		<u><u>990,530</u></u>
Income funds					
Unrestricted funds			<u>586,479</u>		<u>990,530</u>
			<u><u>586,479</u></u>		<u><u>990,530</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of section 386 the Act with respect to accounting records and preparation of accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 08/07/2024.....

Steve Waggott

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S Waggott
Trustee

Company registration number 5904736

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(341,426)		77,662
Investing activities					
Purchase of tangible fixed assets		-		(15,642)	
Proceeds from disposal of tangible fixed assets		250		(6,529)	
Investment income received		19,557		-	
Net cash generated from/(used in) investing activities			19,807		(22,171)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(321,619)		55,491
Cash and cash equivalents at beginning of year			902,027		846,536
Cash and cash equivalents at end of year			580,408		902,027

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Blackburn Rovers Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Blackburn Rovers Football & Athletic, Ewood Park, Blackburn, Lancashire, BB2 4JF. The members of the company are the Trustees previously named. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliances with constitutional and statutory requirements.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% Straight line
Fixtures and fittings	15% Straight line
Computers	33% Straight line
Motor vehicles	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Deferred incoming resources

Grant income is deferred on the basis of activities being undertaken in the following period as stipulated by the grant provider.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe there to be any significant estimates or assumptions.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Charitable activities - Income

	2023 £	2022 £
Fundraising activities	72,866	75,182
Grants	1,078,166	1,158,698
	<u>1,151,032</u>	<u>1,233,880</u>
Analysis by fund		
Unrestricted funds	132,366	138,516
Restricted funds	1,018,666	1,095,364
	<u>1,151,032</u>	<u>1,233,880</u>
Grant providers		
The Premier League Charitable Trust	304,180	305,334
The Football League (Community) Limited	352,242	383,531
The Football League (Trust) Limited	65,429	166,746
New Era Foundation	72,990	73,500
Big Lottery Fund	-	9,328
Blackburn with Darwen Council	167,575	209,759
BBC	-	10,500
NHS	56,250	-
	<u>1,078,166</u>	<u>1,158,698</u>

4 Trading activities - Income

	2023 £	2022 £
Coaching and other football related income	446,563	524,696
Business Centre	100,948	117,283
	<u>547,511</u>	<u>641,979</u>
Analysis by fund		
Unrestricted funds	547,511	641,979
Restricted funds	-	-
	<u>547,511</u>	<u>641,979</u>

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Investments

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Interest receivable	19,557	-	19,557	-

6 Other income

	Unrestricted funds	Total
	2023 £	2022 £
Net gain on disposal of tangible fixed assets	250	-

7 Trading activities - Expenditure

	2023 £	2022 £
Business Centre	125,026	103,110
Coaching and other football related expense	435,664	377,151
Staff costs	419,583	399,891
Support costs	114,910	88,437
	1,095,183	968,589
Analysis by fund		
Unrestricted	1,045,183	968,589
Restricted	-	-
	1,045,183	968,589

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities - expenditure

	2023 £	2022 £
Staff costs	893,523	913,739
Other costs	125,355	181,625
	1,018,878	1,095,364
Share of governance costs (see note 9)	8,340	8,000
	1,027,218	1,103,364
Analysis by fund		
Unrestricted funds	8,340	8,000
Restricted funds	1,018,878	1,095,364
	1,027,218	1,103,364

9 Support costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Repairs	20,292	-	20,292	25,825	Apportioned
Telephone and fax	20,960	-	20,960	7,563	Apportioned
Computer costs	15,367	-	15,367	24,420	Apportioned
Printing and stationery	6,267	-	6,267	8,880	Apportioned
Legal and consultancy	26,520	-	26,520	7,768	Apportioned
Sundry expenses	19,498	-	19,498	10,862	Apportioned
Bad debts	-	-	-	936	Apportioned
Bank charges	6,006	-	6,006	2,183	Apportioned
Audit fees	-	6,740	6,740	6,400	Governance
Accountancy	-	1,350	1,350	1,350	Governance
Tax Services	-	250	250	250	Governance
	114,910	8,340	123,250	96,437	
Analysed between					
Trading	114,910	-	114,910	88,437	
Charitable activities	-	8,340	8,340	8,000	
	114,910	8,340	123,250	96,437	

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Trustees

(Continued)

There were no donations received from the trustees in the current or prior year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Salaried employees	40	49
Casual employees	32	40
	<u>72</u>	<u>89</u>

Employment costs

	2023 £	2022 £
Wages and salaries	1,192,128	1,187,778
Social security costs	98,074	102,496
Other pension costs	22,904	23,356
	<u>1,313,106</u>	<u>1,313,630</u>

Remuneration and benefits received by key management personnel amounted to £441,292 (2022 - £483,908).

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000 - £70,000	<u>1</u>	<u>-</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2023	1,031,139	114,387	211,593	40,400	1,397,519
Disposals	-	(30,241)	(57,763)	(9,600)	(97,604)
At 31 December 2023	1,031,139	84,146	153,830	30,800	1,299,915
Depreciation and impairment					
At 1 January 2023	1,030,095	114,156	199,611	36,009	1,379,871
Depreciation charged in the year	348	163	6,757	2,079	9,347
Eliminated in respect of disposals	-	(30,241)	(57,763)	(9,600)	(97,604)
At 31 December 2023	1,030,443	84,078	148,605	28,488	1,291,614
Carrying amount					
At 31 December 2023	696	68	5,225	2,312	8,301
At 31 December 2022	1,044	231	11,982	4,391	17,648

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	167,889	200,328
Prepayments and accrued income	158,196	201,733
	326,085	402,061

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,141	32,218
Trade creditors	80,608	23,851
Other creditors	-	1,191
Accruals and deferred income	246,566	273,946
	328,315	331,206

Deferred income included above amounts to £216,804 (2022 - £213,597). The 2022 balance was released during the year.

The deferred income represents grant income received in respect of activities to be undertaken in the following period as stipulated by the grant provider.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

16 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £22,904 (2022 - £23,356).

There were no contributions outstanding at the year end.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	990,530	699,684	(1,103,523)	(212)	586,479

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	1,186,624	780,495	(976,589)	-	990,530

18 Analysis of net assets between funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:				
Tangible assets	8,301	-	8,301	17,648
Current assets/(liabilities)	578,178	-	578,178	972,882
	586,479	-	586,479	990,530

19 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	999	3,996
Between two and five years	-	999
	999	4,995

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Operating lease commitments

(Continued)

20 Related party transactions

During the year, the charitable company was charged for goods and services from The Blackburn Rovers Football and Athletic Limited amounting to £426,977 (2022 - £393,447), and received income amounting to £648 (2022 - £71,750). At the balance sheet date, an amount of £67,477 (2022 - £6,427) was owed in respect of these goods and services.

The Blackburn Rovers Football and Athletic Limited have also donated match tickets to the charity amounting to £5,330 (2022 - £14,850).

21 Controlling party

The Trust is controlled by The Blackburn Rovers Football and Athletic Limited.

22 Cash generated from operations

	2023 £	2022 £
Deficit for the year	(404,051)	(196,094)
Adjustments for:		
Investment income recognised in statement of financial activities	(19,557)	-
Gain on disposal of tangible fixed assets	(250)	-
Depreciation and impairment of tangible fixed assets	9,348	8,814
Movements in working capital:		
Decrease/(increase) in debtors	75,975	186,731
(Decrease) in creditors	(2,891)	78,211
Cash (absorbed by)/generated from operations	(341,426)	77,662

23 Analysis of changes in net funds

The Charity had no material debt during the year.

Accounts

Charity Registration No. 1117122

Company Registration No. 5904736 (England and Wales)

BLACKBURN ROVERS COMMUNITY TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Blackburn
Lancashire
BB1 5QB

BLACKBURN ROVERS COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G R Root M A Cheston L Talbot P Watson M Bateson S Waggott U Patel F Cooper (Appointed 1 March 2023)
Charity number	1117122
Company number	5904736
Registered office	Blackburn Rovers Football & Athletic Ltd Ewood Park Blackburn Lancashire BB2 4JF
Auditor	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB
Bankers	Barclays Bank Plc 8/14 Darwen Street Blackburn Lancashire BB2 2BZ
Solicitors	Hill Dickinson LLP 50 Fountain Street Manchester M2 2AS

BLACKBURN ROVERS COMMUNITY TRUST

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BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Blackburn Rovers Community Trust (the company) for the year ended 31 December 2022. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Act, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

Blackburn Rovers Community Trust has continued to develop its policies from a governance, financial, safeguarding and strategy viewpoint, which are in place to support the Community Trust's aims of meeting its pre-set objectives. These policies are intended to increase public and potential funding provider confidence in the Trust and its aims, missions, values and objectives. Policies have been reviewed and adapted to provide the Trust the ability to adjust to the pressures caused by operating in a pandemic and to progress from a position of being reactive in to one of being proactive.

Our primary objectives remain the same. These objectives are:

- Raise the aspirations of local people through football, sport and education
- To tackle inequality and discrimination and help to create a fairer, more integrated society
- Provide meaningful sports opportunities for people to enhance their communities
- Improve the health and well-being of Blackburn with Darwen and Lancashire through football and multisport activities
- Expand and enhance its community programmes
- To have high quality procedures running through all fibres of the charity
- To provide facilities, purpose built for sport, community and educational use
- To reinvest funds to help those targeted for being most in need, for a variety of reasons, at the heart of the local community
- Increase opportunities for young people and families to be involved with Blackburn Rovers – from playing and coaching to watching and supporting
- Be a constantly evolving, sustainable, community leading, forward-thinking charity, at the heart of the community of Blackburn with Darwen and Lancashire

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

b. Strategies for achieving objectives

Using football and sport as the driving force, Blackburn Rovers Community Trust has a clear strategic document, which includes aims and outcomes developed in consultation with stakeholders, staff, volunteers, service users and key partners. It provides realistic targets and means to measure impact and a review to help manage the future developments and plans of the Trust. The plan further provides a narrative which discusses the previous year's aims and outcomes with an update on progression. The strategies implemented have been agreed by the board of trustees and the chief executive officer along with staff, participants and volunteers. We aspire to work with like-minded organisations in achieving the following key objectives:

Provide opportunities in employment, skills and training

- Access to skills and training for all ages, particularly 16 to 24-year-olds
- Traineeships
- Opportunities
- Inspire children and young people
- Provide life skills
- Incorporate entrepreneurship, skill development into schools and the curriculum

Improve the health and wellbeing of local people

- Empower people to make better choices relating to their health
- Assist in the reduction of medical prescriptions
- Raise aspirations
- Raise awareness of key health issues effecting Blackburn with Darwen and Lancashire

Encourage equality, diversity, inclusion, social integration and community safety

- Meaningful opportunities to mix
- A better understanding of different communities
- Intervention activities to reduce crime

Promote the benefits of sports participation

- Utilise the power of sport to achieve the objectives of the aforementioned
- Sustained participation activities
- Success through sport.

c. Activities undertaken for achieving objectives and for public benefit

2022 was a very successful year for the charity as we reflect on our achievements and how we have had a positive influence on our local community.

Success is primarily built upon two key factors, the first having a passionate and committed team driven towards achieving the same objectives. The second is having the foundations in place to build on the successes of previous years, and the Board of Trustees and the Executive Team are pleased to acknowledge that we have both of those in abundance which enabled us to transition smoothly from 2021 to 2022 in what has been challenging times, not just in our community but across the world.

We play a very important role within our local community and this is done by running a variety of different projects which align to our themes.

All our key themes have the same objective, to change lives for the better. This can be achieved in multiple ways to suit the needs of each individual as we continue to create new and exciting opportunities for our community.

We have several long-standing programmes which are growing from strength to strength, such as our Neighbourhood Youth Offer, Premier League Primary Stars, Blackburn Rovers Sports and Community Colleges and Men in Sheds, to name just a few. Alongside this, we continue to adapt to the needs of our community and look for new methods of support by introducing new projects.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

In 2022, we welcomed a Rehabilitation Walking Football programme to the Blackburn Rovers Community Trust family. This is a new strand to our already successful Walking Football delivery, and the aim is to help participants with Parkinson's and other neurological conditions using the power of football.

We also introduced our What About Us? initiative, a female only group for ages 12-19 to raise awareness for women's safety and exploring the experiences and challenges presented with living in the Blackburn with Darwen area.

Both projects gained significant regional and national media coverage. The What About Us? initiative received special commendation from Chief Constable of Lancashire Constabulary, Chris Rowley, whilst our Rehabilitation Walking Football programme has been supported tremendously by local companies.

With Blackburn with Darwen having the worst oral health in England amongst five-year-olds, we have worked in partnership with Blackburn with Darwen Council to introduce an oral health initiative and awareness campaign at primary schools across the borough, which has proven to be a huge success already by bringing this serious health issue to the forefront of parent/guardian's priorities as well as the children themselves.

We're proud to also acknowledge that our efforts within our community have been recognised by external organisations. This is a huge testament to the hard work from all the staff at Blackburn Rovers Community Trust.

The Men in Sheds programme, ran in partnership with Blackburn with Darwen Council, won the Health and Wellbeing Award – Group at the Community Volunteer Awards. Also collecting an award on the same night was Kelcey Firth, a volunteer on our Neighbourhood Youth Offer. Kelcey was awarded with the Young People's Award – Individual.

It is important for me to recognise that we couldn't have achieved any of our 2022 results without the support of Blackburn Rovers Football Club and our other key partners. We are in a fortunate position to say we work closely with several important organisations within our region including Blackburn with Darwen Council and Blackburn College to name just a couple.

We represent the Blackburn Rovers badge with pride. Together, we work towards the same goal to ensure we are a football club embedded within our local community, integrating communities and trying to make positive change on many people's lives.

During the 2021/22 football season, the EFL measured the impact of their clubs and charities within the local community and this included Blackburn Rovers. Collectively, all 72 charities that fall under the EFL umbrella had a social value of £865 million of which we are proud to state that Blackburn Rovers have contributed an impressive £19.4m to that figure, with the average per charity/club being £12m. This is a huge testament to our strategy and the positive impact it and the brand of Blackburn Rovers is having on our local community.

A huge thank you to all of those who have contributed towards that, from volunteers, staff, the board of trustees, key partners and stakeholders.

2022 also saw a significant change at trustee level and after more than 10 years of fantastic service to the community trust, George Root has stepped down as the Chair of Trustees.

George played a significant role in founding the Community Trust and helping us get to the position we find ourselves in today. We are pleased George has opted to stay involved as a trustee. We are also delighted to welcome Blackburn Rovers CEO Steve Waggott as our new Chair of Trustees.

We will continue to work hard daily to ensure we are creating the best opportunities and providing the best support for our local community.

2022 has been a difficult year for charities as the 'Cost of Living' crisis affecting the economy and all areas of society. Our fundraising model based on generating income from grants and paid services therefore we have been successful in raising £1,875,859. Expenditure for the year was £2,071,953. Wages to turnover was a healthy 70%. Pleasingly, there has been small growth in the number of staff from 75 to 89.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Key notable statistics:

- **2,461** children and young people engaged in positive neighbourhood-based activities via **33** unique weekly sessions
- Delivered **1,606** neighbourhood-based sessions for children and young people
- NYO volunteer hours **756** including young leaders and aged 18+ volunteers
- **3,700** engaged with during curriculum time through our partner schools
- **2,127** pupils engaged with for extra-curricular provision
- GULP (Give Up Loving Pop) was delivered to **43** classes benefitting **1,290** pupils
- **480** children on Free School Meals received **1,920** meals plus fun activities over the holiday period
- **127** teachers supported in their PE lessons throughout a minimum of one half-term
- **101** unique teachers Supported during PE lessons (teacher CPD) throughout 2022
- **128** young people enrolled into full-time education via our Sports College
- **12** of young people enrolled on to a higher education programme
- **650** unique children attended a football, sports or activity camp
- **10** people with Parkinson's Disease attended a weekly rehabilitation sports session
- **122** young people completed a residential activity via NCS which helped to develop vital life skills and undertook **3,000** hours of social action.
- **20** veterans regularly attend socialisation opportunities
- **15** adults aged 18-25-years-old engaged in a mentoring programme to reduce reoffending.
- **18** 8-17-year-olds were mentored in reducing reoffending by participating in positive activities.
- **22** adults lost a combined 51.3kg of weight via our Fit Fans In Training programme
- 3-months-old is the youngest participant with the oldest being 91
- Supported over **400** refugees and asylum seekers
- **33** people supported through mental health and reducing re-offending programmes.
- **20** men with moderate to severe mental health concerns gained additional support via Men In Sheds programme and connected with over **100** individuals at events and local locations to promote our mental health and wellbeing programme
- **650** children participated in anti-racism and citizenship workshops
- **300** people participated in inclusion and integration specific content across multi-week projects
- **42** NEETs (Not in Education Employment or Training) graduated from our Community College Traineeship programme, with **30** progressing to positive destinations. **29** of the 42 have a recognised mental health concern
- **12** young women created a group to raise awareness of women's personal safety and distributed **500** personal panic alarms to women in the wider community

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The programmes we have delivered over the past year allow us to achieve the aims of our objectives and primarily comprise of:

Education, Skills and Training

BTEC in Sport:

A full-time programme of sports and education for local young people of all academic and sporting abilities. Our Sports College has continued to establish itself as one of the premier providers of sports education in the county. Our Head of Community Programmes has personally continued to support the Sports College and they have 128 young people studying with the Community Trust during this academic year.

We are pleased that people with disabilities are accessing our education offer. One student has an educational healthcare plan and is in a wheelchair. It is testament to the work done by the team that a young person with such complex needs would choose to study with us.

Being the benefactor of subcontracting has become an issue due to an unannounced change in government policy related to subcontracting of education over distance therefore talks with more local colleges have commenced to ensure that we can continue to support local young people's education.

English and Maths Functional Skills and GCSE:

Provided 61 young people the opportunity to improve their English and Maths grades via additional sessions and mentoring. There have been improvements with attendance and attainment for English and Maths so far, with attendance being over 80%.

Foundation Degree In Community Football Coaching and Development:

Delivered in partnership with the EFL Trust and University of South Wales, we have 12 students on the degree programme over two different year groups. Students are provided with the opportunity to upgrade the two-year foundation qualification into a full honours degree if the student attains sufficient grades to study for a third year. 100% of students who have completed the course have gone on to gain employment in an industry of their choosing.

Blackburn Rovers Community College:

Blackburn Rovers Community College delivers non-sport-centric skills, education and training which includes traineeships and other employability programmes. The aim for the Community College is to continue to grow and establish itself as a leading post-16 education provider in the borough.

Traineeship:

As a part of our core strategy of providing education opportunities to help local people to improve their personal circumstances by increasing their knowledge and skill base with the aim of bring them closer to the employability market, we deliver a Level 1 Traineeship programme in partnership with the EFL Trust. 42 16-24-year-old local young people not in education or training (NEET) enrolled and completed the employability programme with 30 going on to gain employment or into further education, with 29 of the 42 students having a recognised mental health concern.

Premier League Primary Stars / School Sports Partnership:

We continue to be one of only two professional football club official charities in the country to have been designated as the local council's School Sports Partnership (SSP) deliverer and as such, Premier League Primary Stars plays a huge role within that concept. The programme provides primary schools with support in improving the provision of physical activity and sport, both during curriculum and extra-curriculum time, with high quality experiences for pupils, enabling positive teaching and learning particularly numeracy and literacy and PHSE, alongside increased participation opportunities and playing pathways.

This year, 31 primary schools have enrolled onto one of our Premier League Primary Stars programmes benefitting approximately 7,117 unique children who participate in the scheme.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Notable 2022 statistics include:

- **3,700** engaged with during curriculum time through our partner schools
- **2,127** pupils engaged with for extra-curricular provision
- GULP (Give Up Loving Pop) was delivered to **43** classes benefitting **1,290** pupils
- **127** teachers supported in their PE lessons throughout a minimum of one half-term
- **101** unique teachers Supported during PE lessons (teacher CPD) throughout 2022
- **44** Targeted intervention sessions resulting in **738** children received targeted interventions in PSHE, Maths or English
- **28** Anti-Discrimination education workshops
- **6** classes of **180** pupils completed a social action project to raise awareness on a topic they were passionate about and inspire change (environmental, societal and inclusion related)
- **32** teachers engaged in CPD workshops
- **31** year-round partner primary schools
- **20** competitions (including inclusive festivals) of which **2** were Football with a total of 120 pupils enjoying representing their school
- **31** partner schools
- EFL Kid's Cup Heats (**20** schools, **160** pupils) took part
- Delivered **2** Gifted and Talented football tournaments to KS1 and KS2 (**40** schools, **126** pupils) and **1** Netball tournament to Year 5 and 6 (**10** schools, **30** pupils).

Premier League Inspires:

We are one of 28 organisations of the 92 professional football club official charities (CCOs) to have been awarded funding to deliver a high-quality support and mentoring programme. The project's target audience is Year 7 children deemed as 'marginalised' who have transitioned into the identified partner secondary schools. Two of the target secondary schools are situated in the top 1% of the most deprived wards in the country, therefore presenting the opportunity for the project to have greater, longer-lasting impact on pupils who face additional challenges related to education, health, crime and employment in their neighbourhood.

Premier League Inspires has provided to be a real asset to the participating schools and pupils, with several young people showing improvement in the following areas:

- Mental wellbeing
- Physical wellbeing
- Confidence and self-esteem
- Feeling inspired and motivated

As a direct result of the coronavirus and under similar circumstances to what our Premier League Primary Stars/SSP has faced, our Premier League Inspires has still been able to deliver and support identified pupils both in person and virtually.

- 62 young people were supported through a combination of our core one-to-one wellbeing sessions
- Whole-class mental wellbeing teaching for a further 246 pupils was delivered
- More than 1,200 hours of pupil engagement across 492 sessions

Inclusion & Integration

Blackburn Rovers Citizenship programme:

Working in partnership with other like-minded charities over the last five years to combat prejudice and hate in local primary schools, including guest appearances from players to reinforce the message.

Blackburn has been identified by the Ministry of Housing Communities and Local Government as one of the most racially segregated towns in England. Sadly, the Covid-19 pandemic intensified myths and stereotypes of certain minority communities and our work in this subject area was vital in supporting other like-minded organisation's objectives of Blackburn with Darwen being a harmonious and tolerant place to live.

2022 marks the sixth year of delivering our Anti-racism and Citizenship project. Sessions were delivered to 400 local pupils at several schools who share the same set values and concerns regarding equality, diversity, inclusion and tackling racism in all shapes and forms.

We will continue to invest funds in to tackling racism and to provide equality opportunities for all.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Apple Trees Short Breaks:

BRCT and Blackburn with Darwen Borough Council have increased their longstanding partnership, with the Community Trust now offering support at Apple Trees. Apple Trees provides short breaks for up to five children at a time, aged up to the age of 18, with complex needs. To aid the fantastic support Apple Trees provides for families in need, BRCT's qualified coaching staff deliver engaging multi-sports sessions focused on the specific needs of the children. Since the partnership began, 12 unique young people of both primary and secondary school age have taken part in tailored sessions, catered to their needs.

Asylum Seekers and Refugees:

2022 has seen us continue our fantastic relationship with Darwen Asylum and Refugee Enterprise (DARE). DARE is a registered charity established to support refugees and asylum seekers in Darwen. Throughout the year we have worked with DARE officials to provide 400 refugees with clothes such as pre-used BRCT staff kit and uniforms and/or match tickets which has been well received by the beneficiaries and the wider community.

Cultural Events:

With Covid social distancing requirements still in place, albeit easing somewhat, we were able to deliver several high impacting social cultural event. These events included an Eid celebration dinner, which saw hundreds of people break their fast together in the Legend's Lounge at Ewood Park. In addition to the Eid initiative, we supported Eid in the Park (our 6th year of supporting this event), an important Islamic event which celebrates Eid al-Fitr (breaking of the fast).

What About Us' Project:

"What About Us" is a female-led project and has 12 16-21-year-old young women participating each week.

The main aim of this project is to empower women and girls to stay safe, spot signs of exploitation, danger, warning signs and feel safer in their communities.

This project educates women in the wider community to be aware of what is happening around them, so that they are better positioned to recognise individuals and situations that could pose a threat. The project has also distributed 500 personal panic alarms to girls and women across the borough to help increase their personal safety and confidence.

Health & Wellbeing

Women's Walking Football & Football Rehabilitation:

Walking football for women in the Blackburn with Darwen area. Through funding from Blackburn with Darwen Council, this project is aimed at improving the physical and mental health of its participants. Rehabilitation Walking Football has been set up to give a playing opportunity to individuals who are dealing with Parkinson's Disease or other Neurological condition.

- 65 women who have attended the sessions.
- 1 participant has been selected to represent England in para-disability football.
- 20% of attendees are from a minority community.
- 87.5% of participants agreed that their physical health had improved due to participating in WWF and/or FR.
- 76.9% said that their mental health had improved.
- 100% agreed that they would recommend WWF and/or FR to others.

Rovers Veterans Hub Programme:

Provides local ex-service personnel and their families with the opportunity to socialise and meet new like-minded people to share their experiences with to aid improving mental wellbeing.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

During the latter part of the year we were delighted to be able to offer a Rovers Remembers Day for our home fixture versus Huddersfield Town, in partnership with our friends at Veterans Living History Museum, establish a regular breakfast club and a multitude of excursions to war museums and tourist hotspots across the region.

We have continued to see a very good attendance to our weekly Veterans Breakfast Club with 90 veterans registered. The Breakfast club which offers the space for veterans to come and have a chat, eat breakfast and a have conversation.

Jack's Walkers:

Returned in November 2022 after a near three-year absence. The programme takes place every Thursday morning 10.45am-12.30pm at Ewood Park. The morning consists of an hour's walk around the pitch followed by brews and biscuits in the Strikers' Lounge.

- There have been 9 sessions delivered before the end of 2022.
- 14 unique participants have attended the project since it restarted.

Line Dancing:

Returned to Ewood Park for the first time since the Covid-19 outbreak. It has now been running weekly since the beginning of November and has seen the return of most regular attendees. We have also seen an increase in new attendees with eight new participants joining. We have been attracting up to 20 participants per week and every week at least one attendee comments on how much it is 'good to be back' – after all, we are part of some of these elderly ladies' routine and that has been sorely missed.

Community Welfare Support:

We continued to work with Creative Football Mental Health League – the only one of its kind in the North West. The League was established over 10 years ago with the aims of providing opportunity for local residents (16+) - and those further afield as part of the social inclusion football community - who are socially isolated to participate in competitive football – particularly those with a long-term condition. Football has been proven to be an effective tool in engaging people who would normally be reluctant to access services for support.

The League, which has over 100 registered participants, helps to promote recovery, wellbeing and independence. It seeks to address the isolation, stigma and discrimination surrounding mental health and emotional well-being. It supports and addresses issues around substance misuse, homelessness and social isolation. The Community Trust provide supports the League in any way that we can. During 2022 we have provided kit, match tickets, equipment, coaching/staffing/mentoring and marketing support.

Holiday Hunger - Get Stuck In:

Funded via the Department For Education, the project was designed to ensure families of children accessing free school meals (many of which were at risk of going hungry as school meals are their only main source of food) would continue to receive support during the Easter, summer and Autumn school holidays. The project had other targeted outcomes including tackling physical inactivity and stimulating educational opportunities.

We commissioned a team of 15 staff to deliver warm nutritional food and weekly activities.

- 480 children aged between four and 16 years, across all communities of Blackburn with Darwen, signed up to the offer
- 1,920 meals were provided at our Easter, Summer and Autumn Holiday Hunger camps

The project returned to on-site meetings which are held in the Legends' Lounge every Wednesday morning 10.30am to 12 noon. The sessions are well attended with a core of 30 participants and two care homes who participate via Zoom, swelling participant numbers to over 80.

Guest speakers have included Bryan Douglas, Derek Fazackerely, Mick Rathbone, Gerald Jackson, David Lowe, Gordon Taylor OBE, Vince O'Keefe, Malcolm Darling, Kevin Hird, Paul Caddis and Mike Jackson.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Men in Sheds:

Is a project delivered on a weekly basis that sees 20 men with similar health concerns come together to grow their own fruit and vegetables whilst making new friends and participating in low level physical activity. Funded Blackburn with Darwen by Public Health, Men In Sheds positively impacts on mental health and wellbeing and is owned by the attendees and volunteers of the 'Shed'. It also supports and develops the volunteers within the project and makes relevant links with partner agencies who can also help to support the participants' health and wellbeing.

Men in Sheds project supports the local council's Joint Health & Wellbeing Strategy, Suicide and Self Harm Prevention Strategy and Eat Well Move More Shape Up Strategy and the Local Authority Declaration on Healthy Weight. The project also supports the wider Pennine Lancashire aims of 'Living Happy Healthy and Well' using a place based approach to prevention described in the Pennine Plan.

Men In Sheds has been able to support 14 local men - with the youngest being 21 and the most senior being 91-years-old - as well as the strategic borough-wide plans to tackle mental and physical inefficiencies of men of a particular age group.

Notable achievements during this reporting period:

- Pre-start 'How is your mental health?' the participant average score 3.1 out of 10 (the lowest score being 1 and the highest 8. After 10 weeks on programme the scores improved significantly, with the participant average score now 7.3, with the lowest scoring 5 and the highest now 9.
- Men In Sheds won Blackburn Community Volunteer Service's Health and Wellbeing Award.
- Supporting Apple Trees Short Break facility by tendering to their gardens.
- One participant's mental health has improved to where they are now able to cope with the prospect of being in employment and as such, has gained paid work with Blackburn Rovers FC as a matchday steward.
- Participants and staff 'marched' from Ewood Park to Blackburn Town Hall in support of World Suicide Prevention Day

Engagement and Participation

National Citizen Service (NCS):

NCS programme is an educational youth programme for young people aged 15 to 17-years-old. It aims to encourage physical activity/challenges, participation in social action; community awareness and cohesion and fundamental life-skills.

We were able to deliver a full-year of face-to-face NCS programme to 122 young people – the first since 2019. These young people went on to complete a full programme which included taking part in team building and outbound activities at a nearby adventure centre, workshops with such themes as first aid, employability masterclasses, drug and alcohol awareness.

For the young people's social action projects which saw the young people complete 3,000 hours of volunteering, they planned achievable and realistic projects for good causes or charities they are passionate about. Examples included young people pledged to prevent littering throughout Blackburn with Darwen, work with homeless charities by donating food and goods packages and put together care packages for refugees and asylum seekers.

Premier League Kicks/Neighbourhood Youth Offer:

Neighbourhood based youth work that offers a unique opportunity for children and young people to access leisure activities and informal education support, advice and guidance from practitioners skilled in developing relationships with the borough's youth population. Across the borough there are a number of providers of youth work in all its various forms and this programme accesses resources across all sectors to ensure that provision is targeted according to evidenced need and delivered in wards at times that best support available leisure time of children and young people.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

This project invites children and young adults to play football and multi-sports accompanied by the opportunity to participate in traditional youth club activities in order to reduce instances of anti-social behaviour, break down social barriers, encourage sustained participation in sport, to stimulate the benefits of volunteering and to help participants work towards gainful employment and education opportunities.

Notable stats from our Premier League Kicks/Neighbourhood Youth Offer (NYO) includes:

- **2655** unique children and/or young people attended at least one session with 293 new participants.
- **20,365** total aggregate attendance across NYO
- **3,389** hours of provision
- **1606** sessions
- **556** volunteer hours
- **319** informal education sessions
- **32** young people achieved an accreditation.
- **33** unique weekly sessions
- **48** weeks of the year
- Delivered **1606** neighbourhood-based sessions for children and young people
- NYO volunteer hours **756** including young leaders and aged 18+ volunteers

Achievements and performance

a. Key financial performance indicators

The board of trustees are pleased with the financial position of the Community Trust. We continue to operate as a sustainable and viable charitable operation for public benefit, complimented by managed growth.

b. Review of activities

Blackburn Rovers Community Trust has established a reputation, locally, nationally and internationally, for delivering quality programmes and we are proud of the strong partnerships that have been built and sustained during a pandemic.

2022 saw us build on the successes of 2021 where we were named EFL Your Move Community Club of the Year Northwest Region. We have continued to deliver a high-quality, local needs-assessed projects, initiatives and campaigns. In addition to delivering BTEC in Sport, traineeships, Premier League Primary Stars, NCS, Premier League Kicks and our other general charitable work, we were delighted to be able to create new community-benefitting programmes which includes the What About Us?, GLUP, Women's Walking Football and Rehabilitation Walking Football programmes.

We have continued to support the club in achieving their strategies relating to four key areas within which they (and we) want to see particular growth – minority communities, charity, community and junior supporters.

Once again, we have achieved all of our pre-agreed key performance indicators (KPIs) and have attained increased participation.

We have been able to invest in our staff. In doing so, this has further improved the quality of delivery and the number of beneficiaries. Building on the standards that we have set in previous reports, we have continued our proud record of attaining the EFL and Premier League's Capability Code of Practice benchmark every year since its inception – proving our level of quality around governance, finance and business risk, safeguarding, law and constitution requirements and values that underpin strategy every year. 2022 saw the Community Trust achieve one of the highest scores for Capability Code of Practice in the country – a testament to the governance in place at our charity.

We would like to thank The Blackburn Rovers Football and Athletic Limited for their continued support.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Impact of Activities

With the pandemic still causing disruption to life in early 2022, it has been a very successful year for engagement and the number of people enjoying the benefits of our work. Thousands of people from all sections of society can bear testament to the impact of our work and our ability to improve lives for the better, using the power of football and the brand of Blackburn Rovers.

Our range of projects covers concepts as diverse as sport and health sessions for children and adults, education courses for young adults, minority communities health and sports sessions, disability football/dance/social activities for the elderly, drug misuses awareness sessions, mental health recovery programmes, business engagement and estate-based projects to reduce anti-social behaviour.

The Community Trust delivered over 40 different community projects and initiatives, working with a large number of primary schools within the BB1 to BB7 and PR post code areas and many of the secondary schools in Blackburn with Darwen and Lancashire.

Our 2022 in Numbers:

- The Blackburn Rovers Football and Athletic Limited (see below)
- Premier League Charitable Fund
- EFL Trust
- The PFA
- Blackburn with Darwen Council
- Blackburn College
- NTA
- Spring North
- West Lancashire College
- University of South Wales
- Lancashire Constabulary
- Big Lottery
- Multiple local educational establishments and grassroots sports clubs

Financial review

a. Financial review

Income for the year has decreased by 6.51% from £2,006,536 (2021) to £1,875,859. This is due to the loss of several contracts including NCS and Skills Booster.

Expenditure increased in the year, from £1,811,355 (2021) to £2,070,680. A loss of £196,094 (2021 – a surplus of £205,730) occurred in the year.

The trustees are satisfied that the charity has sufficient reserves to support this and future expansion of the operations. The company's financial position at the year-end is satisfactory.

Total funds are £901,530 (2021 - £1,186,624) which comprises unrestricted funds.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

b. Going concern

At the trustees meeting in October 2022, it was agreed that we would once again aim to control expenditure and prepare for the future through carefully considered investment plans that would provide Blackburn Rovers Community Trust with sustainability and growth. This was reviewed in light of the 'Cost of Living Crisis' and adjusted accordingly. Each investment over the course of this reporting period has been successful, with an investment in staff (CPD, growth in staff numbers, salaries, benefits etc.), the retaining of all key staff and substantial investment in facilities and equipment. We have been able to invest in all of these areas with minimal financial risk to the Community Trust and all of these infrastructure improvements have proven to be successful, generating notable positive results.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of at least three month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

c. Principal funding

Our principal funding providers come from a range of restricted and unrestricted funding sources. They include:

- The Blackburn Rovers Football and Athletic Limited (see below)
- Premier League Charitable Fund
- EFL Trust
- The PFA
- Blackburn with Darwen Council
- Blackburn College
- NTA
- Spring North
- West Lancashire College
- University of South Wales
- Lancashire Constabulary
- Big Lottery
- Multiple local educational establishments and grassroots sports clubs

The Blackburn Rovers Football and Athletic Limited have subsidised rent charged to the charity amounting to £0 (2021- £63,871).

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

d. Material investments policy

We have a number of financial procedures in place to ensure that the correct processes are followed before investing in any material goods. These policies and procedures are:

- Contract Management Policy and Procedure
- Financial Control Policy
- Financial Procedures
- Fraud Control Policy
- Fundraising Policy
- Investment Policy
- Partnerships and Supply Chain Policy

These documents are adhered to by all staff and have proved to be a sound platform for protecting our capital and ensure that we only invest in cost-effective and relevant materials that maintain or enhance the quality of our project delivery or facility provision. There are also appropriate sign-off levels within these policies to manage any investment on a sensible basis but not overly restrictive to staff looking to make sound investments for their projects.

The Trustees has assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 August 2006. The company is constituted under a Memorandum of Association dated 14 August 2006 and is a registered charity number 1117122. The principal object of the company is to provide, where possible, all members of the local community access to high quality services and facilities that can potentially better their personal circumstances and create opportunities for positive change, under the provision of our Mission Statement, which is:

“Blackburn Rovers Community Trust is fully committed to offering all members of the local community access to the highest quality programme of grassroots sports, education, inclusion and awareness projects to encourage off-field participation, success and enjoyment. At all times we are keen to use the profile and brand of Blackburn Rovers Football Club to greatest effect, committed to developing a comprehensive and diverse range of community initiatives and partnership working practices to open up new avenues of life chances and make a positive difference to the lives of the people of Blackburn with Darwen and Lancashire.”

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

When the board of trustees appoint a new trustee, this person will undertake an induction and receive a Trustee Induction Pack which is provided as a guide, highlighting their role and responsibilities to conduct their duties in the best interests of the company.

d. Pay policy for senior staff

The board of trustees make senior staff pay a discussion point at one or more trustee meetings per year. Levels of pay vary based on the duties required within each job description. We do not operate a fixed pay scale and staff are fairly remunerated on merit, based on their levels of responsibility and performance.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

e. Organisational structure and decision making

The organisational structure is a five-tier system. It comprises of:

- Board of trustees
- Executive level
- Senior Leadership team
- Senior Management team
- Project delivery staff (including part-time)
- Project support staff (including part-time and volunteers)

Ultimate accountability lies with the board of trustees. At the date of preparation of this report, the executive level and senior leadership team consisted of the following members:

- Gary Robinson – Chief Executive
- David Dunwell – Deputy Chief Executive
- Samantha Weldon – Head of Finance and Operations
- David Hayhurst – Head of Community Programmes
- Amy Taylor – Head of Primary School Education
- Martin Winters – Senior Business Administration Manager

f. Risk management

Blackburn Rovers Community Trust has implemented a comprehensive risk management document, which has identified the following nine key areas as being potential risks to be mitigated:

- Safeguarding & Prevent
- Health & Safety
- Governance
- Finance
- HR
- Communications & PR
- Security
- Environmental
- Transport and Travel

The trustees and chief executive officer have carried out an assessment and recognised the major risks within those nine areas to which the company could be exposed. Procedures have been put in place to the satisfaction of the board of trustees and the chief executive officer to minimise the potential for disruption or damage which could be caused by any of these factors.

Plans for future periods

Continuing into the next reporting period, the Trust is fully committed to further the development in this important area and we have planned to introduce additional impact tools to enhance our ability to demonstrate causality and individual movement/progression across the lifespan of a programme. We have created a growth plan which includes a selection of short, medium and long-term goals that we hope to achieve over time. These are all contained within the following areas:

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

- New projects – particularly youth-focused
- Greater awareness for local social issues
- Facilities
- Staff
- Media/PR/events/Campaigns
- Improvement in equipment and resources for education and sport purposes

Future development is supported by the growth plan, a business risk register and both strategic business development and implementation plans. These strategies have all been approved at board level.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Blackburn Rovers Community Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that PM+M Solutions for Business LLP be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

Steve Waggott

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S Waggott
Trustee

Dated: 16/08/2023.....

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Opinion

We have audited the financial statements of Blackburn Rovers Community Trust (the 'Charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

PM+M Solutions for Business LLP

Ceri Dixon BSc ACA (Senior Statutory Auditor)
for and on behalf of PM+M Solutions for Business LLP

21/08/2023

Chartered Accountants
Statutory Auditor

New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

PM+M Solutions for Business LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income and endowments from:							
Charitable activities	3	138,516	1,095,364	1,233,880	177,765	1,343,186	1,520,951
Trading activities	4	641,979	-	641,979	463,196	-	463,196
Other income	5	-	-	-	-	28,841	28,841
Total income		780,495	1,095,364	1,875,859	640,961	1,372,027	2,012,988
Expenditure on:							
Trading activities	6	968,589	-	968,589	420,109	-	420,109
Charitable activities	7	8,000	1,095,364	1,103,364	7,600	1,373,542	1,381,142
Total resources expended		976,589	1,095,364	2,071,953	427,709	1,373,542	1,801,251
Gross transfers between funds		-	-	-	(1,515)	1,515	-
Net (expenditure)/income for the year/							
Net movement in funds		(196,094)	-	(196,094)	211,737	-	211,737
Fund balances at 1 January 2022		1,186,624	-	1,186,624	974,887	-	974,887
Fund balances at 31 December 2022		990,530	-	990,530	1,186,624	-	1,186,624

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		17,648		4,291
Current assets					
Debtors	11	402,061		588,792	
Cash at bank and in hand		902,027		846,536	
		<u>1,304,088</u>		<u>1,435,328</u>	
Creditors: amounts falling due within one year	12	<u>(331,206)</u>		<u>(252,995)</u>	
Net current assets			<u>972,882</u>		<u>1,182,333</u>
Total assets less current liabilities			<u><u>990,530</u></u>		<u><u>1,186,624</u></u>
Income funds					
Unrestricted funds			<u>990,530</u>		<u>1,186,624</u>
			<u><u>990,530</u></u>		<u><u>1,186,624</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of section 386 the Act with respect to accounting records and preparation of accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 16/08/2023.....

Steve Waggott

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S Waggott
Trustee

Company registration number 5904736

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	18		77,662		(305,721)
Investing activities					
Purchase of tangible fixed assets		(15,642)		-	
Proceeds from disposal of tangible fixed assets		(6,529)		-	
Net cash used in investing activities			(22,171)		-
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			55,491		(305,721)
Cash and cash equivalents at beginning of year			846,536		1,152,257
Cash and cash equivalents at end of year			902,027		846,536

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Blackburn Rovers Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Blackburn Rovers Football & Athletic, Ewood Park, Blackburn, Lancashire, BB2 4JF. The members of the company are the Trustees previously named. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliances with constitutional and statutory requirements.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% Straight line
Fixtures and fittings	15% Straight line
Computers	33% Straight line
Motor vehicles	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Deferred incoming resources

Grant income is deferred on the basis of activities being undertaken in the following period as stipulated by the grant provider.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe there to be any significant estimates or assumptions.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Charitable activities - Income

	2022 £	2021 £
Fundraising activities	75,182	16,265
Grants	1,158,698	1,504,686
	<u>1,233,880</u>	<u>1,520,951</u>
Analysis by fund		
Unrestricted funds	138,516	177,765
Restricted funds	1,095,364	1,343,186
	<u>1,233,880</u>	<u>1,520,951</u>
Grant providers		
The Premier League Charitable Trust	305,334	302,500
The Football League (Community) Limited	383,531	569,431
The Football League (Trust) Limited	166,746	250,346
New Era Foundation	73,500	29,705
Big Lottery Fund	9,328	-
Blackburn with Darwen Council	209,759	261,037
Armed forces	-	9,867
BBC	10,500	20,000
Charities aid foundation	-	61,800
	<u>1,158,698</u>	<u>1,504,686</u>

4 Trading activities - Income

	2022 £	2021 £
Coaching and other football related income	524,696	362,456
Business Centre	117,283	100,740
	<u>641,979</u>	<u>463,196</u>

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other income

	Total	Restricted funds
	2022	2021
	£	£
Furlough income	-	28,841

6 Trading activities - Expenditure

	2022	2021
	£	£
Business Centre	103,110	87,094
Coaching and other football related expense	377,151	168,704
Staff costs	399,891	63,586
Support costs	88,437	100,725
	968,589	420,109

7 Charitable activities - expenditure

	2022	2021
	£	£
Staff costs	913,739	1,185,716
Other costs	181,625	187,826
	1,095,364	1,373,542
Share of governance costs (see note 8)	8,000	7,600
	1,103,364	1,381,142
Analysis by fund		
Unrestricted funds	8,000	7,600
Restricted funds	1,095,364	1,373,542
	1,103,364	1,381,142

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Repairs	25,825	-	25,825	52,640	Apportioned
Rent and rates	-	-	-	5,454	Apportioned
Telephone and fax	7,563	-	7,563	5,329	Apportioned
Computer costs	24,420	-	24,420	15,676	Apportioned
Printing and stationery	8,880	-	8,880	9,002	Apportioned
Legal and consultancy	7,768	-	7,768	750	Apportioned
Sundry expenses	10,862	-	10,862	10,233	Apportioned
Bad debts	936	-	936	253	Apportioned
Bank charges	2,183	-	2,183	1,388	Apportioned
Audit fees	-	6,400	6,400	5,850	Governance
Accountancy	-	1,350	1,350	1,500	Governance
Tax Services	-	250	250	250	Governance
	<u>88,437</u>	<u>8,000</u>	<u>96,437</u>	<u>108,325</u>	
Analysed between					
Trading	88,437	-	88,437	100,725	
Charitable activities	-	8,000	8,000	7,600	
	<u>88,437</u>	<u>8,000</u>	<u>96,437</u>	<u>108,325</u>	

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	89	75

Employment costs

	2022 £	2021 £
Wages and salaries	1,187,778	1,130,693
Social security costs	102,496	96,451
Other pension costs	23,356	22,158
	1,313,630	1,249,302

Remuneration and benefits received by key management personnel amounted to £483,908 (2021 - £444,316).

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£60,000 - £70,000	-	1

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2022	1,031,139	138,004	219,288	40,400	1,428,831
Additions	-	-	15,642	-	15,642
Disposals	-	(23,617)	(23,337)	-	(46,954)
At 31 December 2022	1,031,139	114,387	211,593	40,400	1,397,519
Depreciation and impairment					
At 1 January 2022	1,029,747	138,679	221,569	34,545	1,424,540
Depreciation charged in the year	348	35	6,967	1,464	8,814
Eliminated in respect of disposals	-	(24,558)	(28,925)	-	(53,483)
At 31 December 2022	1,030,095	114,156	199,611	36,009	1,379,871
Carrying amount					
At 31 December 2022	1,044	231	11,982	4,391	17,648
At 31 December 2021	1,392	(675)	(2,281)	5,855	4,291

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	200,328	294,042
Other debtors	-	545
Prepayments and accrued income	201,733	294,205
	402,061	588,792

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	32,218	30,585
Trade creditors	23,851	18,153
Other creditors	1,191	-
Accruals and deferred income	273,946	204,257
	331,206	252,995

Deferred income included above amounts to £213,597 (2021 - £161,940). The 2021 balance was released during the year.

The deferred income represents grant income received in respect of activities to be undertaken in the following period as stipulated by the grant provider.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

13 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £23,356 (2021 - £22,158).

There were no contributions outstanding at the year end.

14 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:				
Tangible assets	17,648	-	17,648	4,291
Current assets/(liabilities)	972,882	-	972,882	1,182,333
	<u>990,530</u>	<u>-</u>	<u>990,530</u>	<u>1,186,624</u>

15 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	3,996	1,721
Between two and five years	999	-
	<u>4,995</u>	<u>1,721</u>

16 Related party transactions

During the year, the charitable company was charged for goods and services from The Blackburn Rovers Football and Athletic Limited amounting to £393,447 (2021 - £202,360 within the Covid period), and received income amounting to £71,750 (2021 - £68,222). At the balance sheet date, an amount of £6,427 (2021 - £5,579) was owed in respect of these goods and services.

The Blackburn Rovers Football and Athletic Limited have also donated match tickets and subsidised rent charged (in prior year only) to the charity amounting to £14,850 (2021 - £65,173).

17 Controlling party

The Trust is controlled by The Blackburn Rovers Football and Athletic Limited.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

18	Cash generated from operations	2022 £	2021 £
	(Deficit)/surplus for the year	(196,094)	211,737
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	8,814	11,188
	Movements in working capital:		
	Decrease/(increase) in debtors	186,731	(345,574)
	Increase/(decrease) in creditors	78,211	(183,072)
	Cash generated from/(absorbed by) operations	77,662	(305,721)
19	Analysis of changes in net funds		
	The Charity had no debt during the year.		

Accounts

Charity Registration No. 1117122

Company Registration No. 5904736 (England and Wales)

BLACKBURN ROVERS COMMUNITY TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Blackburn
Lancashire
BB1 5QB

BLACKBURN ROVERS COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G R Root M A Cheston L Talbot P Watson M Bateson S Waggott U Patel
Charity number	1117122
Company number	5904736
Registered office	Blackburn Rovers Football & Athletic Ltd Ewood Park Blackburn Lancashire BB2 4JF
Auditor	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB
Bankers	Barclays Bank Plc 8/14 Darwen Street Blackburn Lancashire BB2 2BZ
Solicitors	Hill Dickinson LLP 50 Fountain Street Manchester M2 2AS

BLACKBURN ROVERS COMMUNITY TRUST

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BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Blackburn Rovers Community Trust (the company) for the year ended 31 December 2020. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Act, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

Blackburn Rovers Community Trust has continued to develop its policies from a governance, financial, safeguarding and strategy viewpoint, which are in place to support the Trust's aims of meeting its pre-set objectives. These policies are intended to increase public and potential funding provider confidence in the Trust and its aims, missions, values and objectives. Policies have been reviewed and adapted to provide the Trust the ability to adjust to the pressures caused by operating in a pandemic and to progress from a position of being reactive in to one of being proactive.

Despite the pandemic, our primary objectives remain the same. These objectives are:

- Raise the aspirations of local people through football, sport and education
- To tackle inequality and discrimination and help to create a fairer, more integrated society
- Provide meaningful sports opportunities for people to enhance their communities
- Improve the health and well-being of Blackburn with Darwen and Lancashire through football and multisport activities
- Expand and enhance its community programmes
- To have high quality procedures running through all fibres of the charity
- To provide facilities, purpose built for sport, community and educational use
- To reinvest funds to help those targeted for being most in need, for a variety of reasons, at the heart of the local community
- Increase opportunities for young people and families to be involved with Blackburn Rovers – from playing and coaching to watching and supporting
- Be a constantly evolving, sustainable, community leading, forward-thinking charity, at the heart of the community of Blackburn with Darwen and Lancashire

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

b. Strategies for achieving objectives

Using football and sport as the driving force, Blackburn Rovers Community Trust has a clear strategic document, which includes aims and outcomes developed in consultation with stakeholders, staff, volunteers, service users and key partners. It provides realistic targets and means to measure impact and a review to help manage the future developments and plans of the Trust. The plan further provides a narrative which discusses the previous year's aims and outcomes with an update on progression. The strategies implemented have been agreed by the board of trustees and the chief executive officer along with staff, participants and volunteers. We aspire to work with like-minded organisations in achieving the following key objectives:

Provide opportunities in employment, skills and training

- Access to skills and training for all ages, particularly 16 to 24-year-olds
- Traineeships
- Opportunities
- Inspire children and young people
- Provide life skills
- Incorporate entrepreneurship, skill development into schools and the curriculum

Improve the health and wellbeing of local people

- Empower people to make better choices relating to their health
- Assist in the reduction of medical prescriptions
- Raise aspirations
- Raise awareness of key health issues effecting Blackburn with Darwen and Lancashire

Encourage equality, diversity, inclusion, social integration and community safety

- Meaningful opportunities to mix
- A better understanding of different communities
- Intervention activities to reduce crime

Promote the benefits of sports participation

- Utilise the power of sport to achieve the objectives of the aforementioned
- Sustained participation activities
- Success through sport.

c. Activities undertaken for achieving objectives and for public benefit

2021 has been an incredibly successful year for our charity with us recording our record turnover, yet it has also been another trying year for which we have all had to navigate our way through difficult periods which included lockdowns, the increase in inequality, economic difficulties, new variants of Covid-19 and the loss of loved ones. Blackburn with Darwen is one of the hardest hit areas by the pandemic which means that our work is needed now more than ever.

Our efforts have been recognised by others. We are in a privileged position to be named EFL Your Move Northwest Community Club of the Year 2021. This award celebrates the outstanding impact football club charities have throughout the year and is based on strong impact, on the needs of the local community; showing exceptional partnership working and collaborating and demonstrating the outstanding value and importance of the charity in their community. Our staff, partners, volunteers, participants, trustees, fans and parent football club have been instrumental in winning this award.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Despite the pandemic, there have been many highlights throughout the year. Some of our most rewarding impact created strong case studies that highlight the change that our charity had on communities, groups and individuals. Engagement has been encouraging despite reduced opportunities for face-to-face delivery. A record number of local schools, pupils and parents engaged with our Premier League Primary Stars programme partnered with another fantastic year for our Sport and Community colleges who again, had to show high levels of innovation to provide quality remote learning for our students. Our NCS team engaged with 285 young people who completed the programme, which included creating and delivering 15 social action projects. Our Neighbourhood Youth Offer outreach programme worked with nearly 1,500 unique children and young people. 2021 also saw the return of the 'Next Generation' supporter initiative and Ewood Express.

We are proud to have been working with Blackburn with Darwen Council for several years now and our partnership with our local authority has continued to go from strength to strength. Our partnership lends to each other's strengths and resources, which when combined, can produce outstanding offers and services for local people. 2021 saw our partnership focus on tackling the pandemic, integration, opportunities for young people, inequality and health and wellbeing. We achieved our aims by bringing new innovative pathways for change. Some of these examples can be seen when we agreed to establish and operate a fully functional high impacting Lateral Flow Testing Centre at Ewood Park; a comprehensive Neighbourhood Youth offer – bringing sport, activities and informal education to local children and young people's communities; inclusion and integration which included 60 young people from diverse communities becoming community ambassadors; a health programme that enticed physically inactive people in to leading healthier and more active lifestyles and a holiday hunger programme which fed hundreds of children who would have gone without a warm meal during the school holidays.

We are committed to offering the community the highest quality programmes and services that provide funding partners and key stakeholders value for money and a return on investment by delivering on agreed outcomes. We will continue to focus our efforts on projects and initiatives that will have a direct positive impact on local issues and those that meet one or more of our key themes.

2021 has been a difficult year for charities as the pandemic is affecting the economy and all areas of society. Our fundraising model based on generating income from grants and paid services therefore we have been successful in raising a record income of £2,012,988. Expenditure for the year was £1,801,251 which equated to 89.5% of income. Wages to turnover was a healthy 62.1%. Pleasingly, there has been growth in the number of full-time staff from 39 to 46.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Key notable statistics:

- 28 ex-Rovers players attended Remember The Rovers to support isolated elderly people.
- BRCT Staff administered 10,991 Covid-19 tests at our Ewood Park test centre and distributed 10,440 home testing kits.
- Provided 582 vulnerable children 5,168 meals alongside holiday activities
- 750 young people took part in social action activities (13,500 hours of volunteering).
- Engaged 1,500+ people via fundraising events such as Blackburn 10K Run.
- Took 400 YPs on residential to develop skills, including 285 young adults on NCS.
- Supported over 200 refugee and asylum seekers.
- 350+ people participated in inclusion and integration specific content across multi-week projects.
- 2,000+ YPs engaged with covid myth-busting activities.
- 245kg lost through weight management initiatives, 325cm off participants waistlines.
- Saved 1,000KG+ CO2 entering the atmosphere (Planet Super League), whilst recycling 100% of material waste used by BRCT at Ewood Park.
- 177 people supported through mental health and reducing re-offending programmes.
- 4,558 children supported in primary schools. 128 teachers received bespoke mentoring.
- 60 veterans regularly attend socialisation opportunities.

The programmes we have delivered over the past year allow us to achieve the aims of our objectives and primarily comprise of:

Education, Skills and Training

Blackburn Rovers Sports College

BTEC in Sport: A full-time programme of sports and education for local young people of all academic and sporting abilities. Our Sports College has continued to establish itself as one of the premier providers of sports education in the county. Our Head of Community Programmes has personally continued to support the Sports College and they have 139 young people studying with the Community Trust during this academic year.

We are pleased that people with disabilities are accessing our education offer. One particular student has an educational healthcare plan and is in a wheelchair. It is testament to the work done by the team that a young person with such complex needs would choose to study with us.

Being the benefactor of subcontracting has become an issue due to an unannounced change in government policy related to subcontracting of education over distance therefore talks with more local colleges have commenced to ensure that we can continue to support local young people's education.

English and Maths Functional Skills and GCSE: Provided 72 young people the opportunity to improve their English and Maths grades via additional sessions and mentoring. There have been improvements with attendance and attainment for English and Maths so far, with attendance being over 80%.

Foundation Degree In Community Football Coaching and Development: Delivered in partnership with the EFL Trust and University of South Wales, we have 18 students on the degree programme over two different year groups. Students are provided with the opportunity to upgrade the two-year foundation qualification into a full honours degree if the student attains sufficient grades to study for a third year. 100% of students who have completed the course have gone on to gain employment in an industry of their choosing.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Blackburn Rovers Community College: Blackburn Rovers Community College delivers non-sport-centric skills, education and training which includes traineeships and other employability programmes. The aim for the Community College is to continue to grow and establish itself as a leading post-16 education provider in the borough.

Traineeship: As a part of our core strategy of providing education opportunities to help local people to improve their personal circumstances by increasing their knowledge and skill base with the aim of bring them closer to the employability market, we deliver a Level 1 Traineeship programme in partnership with the EFL Trust. 39 16-24-year-old local young people not in education or training (NEET) enrolled and completed the employability programme with the vast majority going on to gain employment or into further education,

Trust staff work with external agencies such as DWP, new Directions and Blackburn with Darwen Council's Care Services, who sign-post know people who are eligible for our programmes.

"I came to the Traineeship at Blackburn Rovers because I needed help to get onto a career path. I started a placement with the NHS at Royal Blackburn Hospital, then progressed onto a Kickstart and now I am full time. Working here is great and a life changing experience. Thank you both so much for all you have done." – Adam Ashton, former Traineeship participant.

Premier League Primary Stars / School Sports Partnership: We continue to be one of only two professional football club official charities in the country to have been designated as the local council's School Sports Partnership (SSP) deliverer and as such, Premier League Primary Stars plays a huge role within that concept. The programme provides primary schools with support in improving the provision of physical activity and sport, both during curriculum and extra-curriculum time, with high quality experiences for pupils, enabling positive teaching and learning particularly numeracy and literacy and PHSE, alongside increased participation opportunities and playing pathways.

This year, 20 primary schools have enrolled onto one of our Premier League Primary Stars programmes benefitting approximately 6,358 unique children who participate in the scheme.

Despite schools having to close for large parts of 2021, many remained open to provide support for key workers and their children. Due to a lockdown during the early part of 2021, our PLPS and SSP offer was adapted to provide in person and online learning opportunities. As a result, we have been able to have a significant positive impact on the local education offer by providing live lessons, home learning packs and pre-recorded lessons. Our Disability Officer has been working with full classes consisting of a mix of children including those with SEND.

Notable 2021 statistics include:

- 128 teachers supported in their PE lessons throughout a minimum of one half-term
- 450 children received targeted interventions in PSHE, Maths or English
- 180 children completed a social action project to raise awareness on a topic they were passionate about and inspire change
- 56 teachers engaged in CPD workshops
- During Covid-19 (Jan – March), on average we delivered (per week during curriculum time) - 9 live lessons, 40 home learning packs, 28 pre-recorded lessons and 16 face to face lessons
- 18 year-round partner schools
- 3,700 engaged with during curriculum time through our partner schools
- 1,170 pupils provided with extra-curricular club material during Covid-19 (Jan-March) – ranging from live lessons and pre-recorded lessons to home learning packs
- 858 pupils engaged with during in-school delivery of extra-curricular clubs

"Blackburn Rovers is brilliant for team building and raises self-esteem for all the children. The children really look forward to her coming in, it gives them a huge opportunity to succeed and improve their gross motor skills. Sessions encourage the children socially to develop positive relationships with their peers." - Mrs R. Yates – Intervention Manager

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Premier League Inspires: We are one of 28 organisations of the 92 professional football club official charities (CCOs) to have been awarded funding to deliver a high-quality support and mentoring programme. The project's target audience is Year 7 children deemed as 'marginalised' who have transitioned into the identified partner secondary schools. Two of the target secondary schools are situated in the top 1% of the most deprived wards in the country, therefore presenting the opportunity for the project to have greater, longer-lasting impact on pupils who face additional challenges related to education, health, crime and employment in their neighbourhood.

Premier League Inspires has provided to be a real asset, especially during the pandemic, to the participating schools and pupils, with several young people showing improvement in the following areas:

- Mental wellbeing
- Physical wellbeing
- Confidence and self-esteem
- Feeling inspired and motivated

As a direct result of the coronavirus and under similar circumstances to what our Premier League Primary Stars/SSP has faced, our Premier League Inspires has still been able to deliver and support identified pupils both in person and virtually.

- Number of participants involved with the project in 2021: 40 (26 boys, 11 girls, 3 non-binary)
- Mentoring, wellbeing sessions for PLI participants: 765+ hours of sessions delivered
- 360+ identifiable risk factors for PLI participants
- 415 pupils (from four different BwD secondary-age schools) provided with mental health awareness lessons
- 2 Summer School and Transition programmes supported

Inclusion & Integration

Blackburn Rovers Citizenship programme: Working in partnership with other like-minded charities over the last five years to combat prejudice and hate in local primary schools, including guest appearances from players to reinforce the message.

Blackburn has been identified by the Ministry of Housing Communities and Local Government as one of the most racially segregated towns in England. The pandemic has only intensified myths and stereotypes of certain minority communities and our work in this subject area has never been more important.

We have safely been able to deliver this initiative for three quarters of 2021, when social distancing restrictions were lifted. Face to face anti-racism sessions were delivered to 400 local pupils at several schools who share the same set values and concerns regarding equality, diversity, inclusion and tackling racism in all shapes and forms.

We will continue to invest funds in to tackling racism and to provide equality opportunities for all.

Asylum Seekers and Refugees: 2021 has seen us continue our fantastic relationship with Darwen Asylum and Refugee Enterprise (DARE). DARE is a registered charity established to support refugees and asylum seekers in Darwen. Throughout the year we have worked with DARE officials to provide families with clothes with pre-used BRCT staff kit and uniforms, match tickets and Covid-19 vaccination support, which has been well received by the beneficiaries and the wider community.

Cultural Events: With Covid social distancing requirements still in place, albeit easing somewhat, we were able to deliver several high impacting social cultural event. These events included a Ramadan Street Fast, which saw one multi-cultural street in Darwen fast to support integration. 12 families took part who between them received 90 food hampers and 400 meals. In addition to the Street Fast initiative, we supported Eid In The Park (our 5th year of supporting this important event), an important Islamic event which celebrates Eid al-Fitr (breaking of the fast).

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Youth Ambassador Project: In partnership with Blackburn with Darwen Council, we are helping to deliver the local strategic plan to engage with local young people and families from different cultural backgrounds with the aim of bringing them together to learn about the borough's diverse communities, promote British values, create stronger more resilient communities and to create social action and a legacy of integrated communities.

The purpose of the Youth Ambassador's programme is to teach the younger generation about their community, local issues, and societal problems such as racism. Additionally, the programme also gives young people the opportunity to meet people they may not get to meet in everyday life.

- 220 young people from different backgrounds and ethnicities participated in the programme

Community Ambassadors: This programme is aimed at adults, empowering them to take a leadership role on local integration issues. Delivered in conjunction by both Spring North Charity Consortium Lancashire and Blackburn Rovers Community Trust, it is a 12-week initiative that covers a variety of heritage, social and community topics as a unique way of encouraging individuals to make a difference within their local community.

- 180 young adults and adults completed the programme

Health & Wellbeing

Rovers Veterans Hub Programme

Established in the summer, Rovers Veterans Hub programme provides local ex-service personnel and their families with the opportunity to socialise and meet new like-minded people to share their experiences with to aid improving mental wellbeing.

During the latter part of the year we were delighted to be able to offer a Rovers Remembers Day for our home fixture versus Sheffield United, in partnership with our friends at Veterans Living History Museum, establish a regular breakfast club and a multitude of excursions to war museums and tourist hotspots across the region.

We have continued to see a very good attendance to our weekly Veterans Breakfast Club with 70 veterans registered. The Breakfast club which offers the space for veterans to come and have a chat, eat breakfast and have conversation.

Several veterans have gained a Mental Health First Aid Level 2 course, which they will be able to use the knowledge gained to support other Veterans who visit our Rovers Veterans Hub.

The group of ex-service personnel, via a series of fundraising initiatives, were able to raise £3,160 as well as helping our staff to secure a grant of £9,867 from The Armed Forces Covenant Fund Trust to enable us to engage with even more Veterans across Blackburn with Darwen. This funding was used to employ two part-time former service personnel to deliver the new programmes.

Community Welfare Support

We continued to work with Creative Football Mental Health League – the only one of its kind in the North West. The League was established over 10 years ago with the aims of providing opportunity for local residents (16+) – and those further afield as part of the social inclusion football community – who are socially isolated to participate in competitive football – particularly those with a long-term condition. Football has been proven to be an effective tool in engaging people who would normally be reluctant to access services for support.

The League, which has over 100 register participants, helps to promote recovery, wellbeing and independence. It seeks to address the isolation, stigma and discrimination surrounding mental health and emotional well-being. It supports and addresses issues around substance misuse, homelessness and social isolation. The Community Trust provide supports the League in any way that we can. During 2021, we have provided kit, match tickets, equipment, coaching/staffing/mentoring and marketing support.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Holiday Hunger - Get Stuck In

Funded via the Department For Education, the project was designed to ensure families of children accessing free school meals (many of which were at risk of going hungry as school meals are their only main source of food) would continue to receive support during the Easter, summer and Autumn school holidays. The project had other targeted outcomes including tackling physical inactivity and stimulating educational opportunities.

We commissioned a team of 15 staff to deliver warm nutritional food and weekly activities.

- 180 children aged between four and 16 years, across all communities of Blackburn with Darwen, signed up to the offer
- 2,100 meals were provided at our Easter, Summer and Autumn Holiday Hunger camps.

Remember The Rovers: A session for over 50's, most of who are Blackburn Rovers supporters and of which, some of the participants suffer with dementia.

The project returned to on-site meetings which are held in the Legends' Lounge every Wednesday morning 10.30am – 12noon. The sessions are well attended with a core of 30 participants and two care homes who participate via Zoom, swelling participant numbers to over 60. Guest Speakers have included Tyrhys Dolan, David May, Wes Brown, Trevor Wilkin, Alex Brooks, Juliana Preugschat and Mark Patterson.

Men in Sheds: 'Men in Sheds' is a project delivered on a weekly basis that sees men with similar health concerns come together to grow their own fruit and vegetables whilst making new friends and participating in low level physical activity. Funded Blackburn with Darwen by Public Health, Men In Sheds positively impacts on mental health and wellbeing and is owned by the attendees and volunteers of the 'Shed'. It also supports and develops the volunteers within the project and makes relevant links with partner agencies who can also help to support the participants' health and wellbeing.

Men in Sheds project supports the local council's [Joint Health & Wellbeing Strategy](#), [Suicide and Self Harm Prevention Strategy](#) and [aEat Well Move More Shape Up Strategy](#) and the [Local Authority Declaration on Healthy Weight](#). The project also supports the wider Pennine Lancashire aims of 'Living Happy Healthy and Well' using a place based approach to prevention described in the [Pennine Plan](#).

Men In Sheds was classified by Public Health as an essential support network for those participating in the programme and as such, we were able to continue to deliver this programme in person throughout the Covid-19 crisis.

Men In Sheds has been able to support 14 local men - with the youngest being 24 and the most senior being 85-years-old - as well as the strategic borough-wide plans to tackle mental and physical inefficiencies of men of a particular age group.

Engagement and Participation

National Citizen Service (NCS): The National Citizen Service (NCS) programme is an educational youth programme for young people aged 15 to 17-years-old. It aims to encourage physical activity/challenges, participation in social action; community awareness and cohesion and fundamental life-skills.

Due to the coronavirus, our summer NCS programme was unfortunately cancelled due to national lockdown restrictions. Due to the suppression of the virus during the later parts of the summer, we were able to deliver a face-to-face autumn NCS programme to 183 young people. These young people went on to complete a full programme which included taking part in team building and outbound activities at a nearby adventure centre, workshops with such themes as first aid, employability masterclasses, drug and alcohol awareness (presented by The Amy Winehouse Foundation).

For the young people's social action projects, they planned achievable and realistic projects for good causes or charities they are passionate about. Examples included young people pledged to prevent littering throughout Blackburn with Darwen, work with homeless charities by donating food and goods packages and put together care packages for refugees and asylum seekers.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Premier League Kicks/Neighbourhood Youth Offer/Covid-19 Detached Work: Neighbourhood based youth work that offers a unique opportunity for children and young people to access leisure activities and informal education support, advice and guidance from practitioners skilled in developing relationships with the borough's youth population. Across the borough there are a number of providers of youth work in all its various forms and this programme accesses resources across all sectors to ensure that provision is targeted according to evidenced need and delivered in wards at times that best support available leisure time of children and young people.

This project invites children and young adults to play football and multi-sports accompanied by the opportunity to participate in traditional youth club activities in order to reduce instances of anti-social behaviour, break down social barriers, encourage sustained participation in sport, to stimulate the benefits of volunteering and to help participants work towards gainful employment and education opportunities.

During the pandemic, we worked alongside other likeminded organisations to create teams of staff to provide additional engagement with local young people who were not following national and local law/guidance regarding keeping themselves safe and others from the virus.

Notable stats from our Premier League Kicks/Neighbourhood Youth Offer (NYO) includes:

- 10,036 total aggregate attendance across NYO
- 5,294 hours of provision
- 2,604 sessions
- 1,622 unique children and/or young people attended at least one session with 245 new participants
- 556 volunteer hours from 27 individuals
- 319 informal education sessions
- 32 young people achieved an accreditation

a. Key financial performance indicators

The board of trustees are pleased with the financial position of the Community Trust. We continue to operate as a sustainable and viable charitable operation for public benefit, complimented by managed growth.

b. Review of activities

Blackburn Rovers Community Trust has established a reputation, locally, nationally and internationally, for delivering quality programmes and we are proud of the strong partnerships that have been built and sustained during a pandemic.

2021 has seen us named EFL Your Move Community Club of the Year Northwest Region. To be named as the one of the most innovative and impactful community club organisations in the EFL is a testimony to the way that the Community Trust has worked hard to create a vision to deliver a high-quality, local needs-assessed projects, initiatives and campaigns. In addition to delivering BTEC in Sport, traineeships, Premier League Primary Stars, NCS, Premier League Kicks and our other general charitable work, we were delighted to be able to create new community-benefitting programmes which includes the Lateral Flow Covid-19 Testing Centre, Holiday Hunger and Operation Divert Youth.

We have built upon 2020 and have continued to support the club in achieving their strategies relating to four key areas within which they (and we) want to see particular growth – BAME, charity, community and juniors.

Once again, we have achieved all of our pre-agreed key performance indicators (KPIs) and have attained increased participation – this is due to the lifting of the majority of social distancing requirements.

We have again been able to increase the number of staff available to us despite the pandemic. In doing so, this has further improved the quality of delivery and the number of beneficiaries. Building on the standards that we have set in previous reports, we have continued our proud record of attaining the EFL and Premier League's Capability Code of Practice benchmark every year since its inception – proving our level of quality around governance, finance and business risk, safeguarding, law and constitution requirements and values that underpin strategy every year.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Impact of Activities

With the pandemic still causing disruption to life, 2021 has been a very successful year for engagement and the number of people enjoying the benefits of our work. Thousands of people from all sections of society can bear testament to the impact of our work and our ability to improve lives for the better, using the power of football and the brand of Blackburn Rovers.

Our range of projects covers concepts as diverse as sport and health sessions for children and adults, education courses for young adults, minority communities health and sports sessions, disability football/dance/social activities for the elderly, drug misuses awareness sessions, mental health recovery programmes, business engagement and estate-based projects to reduce anti-social behaviour.

The Community Trust delivered 50 different community projects and initiatives, working with a large number of primary schools within the BB1 to BB7 and PR post code areas and many of the secondary schools in Blackburn with Darwen and Lancashire.

Our 2021 in Numbers:

- Over 35,000 engagements via our inclusive programmes
- 50 different projects/initiatives
- Our turnover has increased 17.8% from £1,708,709 (2020) to £2,012,988.
- We employ 85 local people, including 46 full-time staff supported by 39 part-time and casual staff.
- 28 ex-Rovers players attended Remember The Rovers to support isolated elderly people.
- BRCT Staff administered 10,991 Covid-19 tests at our Ewood Park test centre and distributed 10,440 home testing kits.
- Provided 582 vulnerable children 5,168 meals alongside holiday activities
- 750 young people took part in social action activities (13,500 hours of volunteering).
- Engaged 1,500+ people via fundraising events such as Blackburn 10K Run.
- Took 400 YPs on residential to develop skills, including 285 young adults on NCS.
- Supported over 200 refugee and asylum seekers.
- 350+ people participated in inclusion and integration specific content across multi-week projects.
- 2,000+ YPs engaged with covid myth-busting activities.
- 245kg lost through weight management initiatives, 325cm off participants waistlines.
- Saved 1,000KG+ CO2 entering the atmosphere (Planet Super League), whilst recycling 100% of material waste used by BRCT at Ewood Park.
- 177 people supported through mental health and reducing re-offending programmes.
- 4,558 children supported in primary schools. 128 teachers received bespoke mentoring.
- 60 veterans regularly attend socialisation opportunities

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

a. Financial review

Income for the year has increased by 17.8% to £2,012,988 (2020 - £1,708,709), due to accessing new income streams and over performance on some programmes.

Expenditure decreased in the year, generally in line with the reduction in activity. A surplus of £211,737 (2020 – a surplus of £164,823) arose in the year.

The trustees are satisfied that the charity has sufficient reserves to support this and future expansion of the operations. The company's financial position at the year-end is satisfactory.

Total funds are £1,186,624 (2020 - £974,887) which comprises unrestricted funds.

b. Going concern

At the trustees meeting in January 2021, it was agreed that we would once again aim to control expenditure and prepare for the future through carefully considered investment plans that would provide Blackburn Rovers Community Trust with sustainability and growth. This was reviewed in light of the pandemic and adjusted accordingly. Each investment over the course of this reporting period has been successful, with an investment in staff (CPD, growth in staff numbers, salaries, benefits etc.), the retaining of all key staff and substantial investment in facilities and equipment. We have been able to invest in all of these areas with minimal financial risk to the Trust, and all of these infrastructure improvements have proven to be successful, generating notable positive results.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of at least three month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

c. Principal funding

Our principal funding providers come from a range of restricted and unrestricted funding sources. They include:

- The Blackburn Rovers Football and Athletic Limited (see below)
- EFL Trust
- Premier League Charitable Fund
- The PFA
- Blackburn with Darwen Council
- Spring North
- West Lancashire College
- University of South Wales
- Children In Need
- Lancashire Constabulary
- Big Lottery
- Multiple local educational establishments and grassroots sports clubs

The Blackburn Rovers Football and Athletic Limited have subsidised rent charged to the charity amounting to £63,871 (2020- £16,641).

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

d. Material investments policy

We have a number of financial procedures in place to ensure that the correct processes are followed before investing in any material goods. These policies and procedures are:

- Contract Management Policy and Procedure
- Financial Control Policy
- Financial Procedures
- Fraud Control Policy
- Fundraising Policy
- Investment Policy
- Partnerships and Supply Chain Policy

These documents are adhered to by all staff and have proved to be a sound platform for protecting our capital and ensure that we only invest in cost-effective and relevant materials that maintain or enhance the quality of our project delivery or facility provision. There are also appropriate sign-off levels within these policies to manage any investment on a sensible basis but not overly restrictive to staff looking to make sound investments for their projects.

The Trustees has assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 August 2006. The company is constituted under a Memorandum of Association dated 14 August 2006 and is a registered charity number 1117122. The principal object of the company is to provide, where possible, all members of the local community access to high quality services and facilities that can potentially better their personal circumstances and create opportunities for positive change, under the provision of our Mission Statement, which is:

"Blackburn Rovers Community Trust is fully committed to offering all members of the local community access to the highest quality programme of grassroots sports, education, inclusion and awareness projects to encourage off-field participation, success and enjoyment. At all times we are keen to use the profile and brand of Blackburn Rovers Football Club to greatest effect, committed to developing a comprehensive and diverse range of community initiatives and partnership working practices to open up new avenues of life chances and make a positive difference to the lives of the people of Blackburn with Darwen and Lancashire."

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

When the board of trustees appoint a new trustee, this person will undertake an induction and receive a Trustee Induction Pack which is provided as a guide, highlighting their role and responsibilities to conduct their duties in the best interests of the company.

d. Pay policy for senior staff

The board of trustees make senior staff pay a discussion point at one or more trustee meetings per year. Levels of pay vary based on the duties required within each job description. We do not operate a fixed pay scale and staff are fairly remunerated on merit, based on their levels of responsibility and performance.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

e. Organisational structure and decision making

The organisational structure is a five-tier system. It comprises of:

- Board of trustees
- Executive level
- Senior Leadership team
- Senior Management team
- Project delivery staff (including part-time)
- Project support staff (including part-time and volunteers)

Ultimate accountability lies with the board of trustees. At the date of preparation of this report, the executive level and senior leadership team consisted of the following members:

- Gary Robinson – Chief Executive Officer
- David Dunwell – Deputy Chief Executive Officer
- Samantha Weldon – Head of Finance and Operations
- David Hayhurst – Head of Community Programmes
- Amy Taylor – Head of Primary Education
- Martin Winters – Senior Business and Administrative Officer

f. Risk management

Blackburn Rovers Community Trust has implemented a comprehensive risk management document, which has identified the following nine key areas as being potential risks to be mitigated:

- Safeguarding & Prevent
- Health & Safety
- Governance
- Finance
- HR
- Communications & PR
- Security
- Weather
- Transport and Travel

The trustees and chief executive officer have carried out an assessment and recognised the major risks within those nine areas to which the company could be exposed. Procedures have been put in place to the satisfaction of the board of trustees and the chief executive officer to minimise the potential for disruption or damage which could be caused by any of these factors.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for future periods

Continuing into the next reporting period, the Trust is fully committed to further the development in this important area and we have planned to introduce additional impact tools to enhance our ability to demonstrate causality and individual movement/progression across the lifespan of a programme. We have created a growth plan which includes a selection of short, medium and long-term goals that we hope to achieve over time. These are all contained within the following areas:

- New projects – particularly youth-focused
- Greater awareness for local social issues
- Facilities
- Staff
- Media/PR/events/Campaigns
- Improvement in equipment and resources for education and sport purposes

Future development is supported by the growth plan, a business risk register and both strategic business development and implementation plans. These strategies have all been approved at board level.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Blackburn Rovers Community Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that PM+M Solutions for Business LLP be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.



G R Root
Trustee

09/09/2022

Dated:

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Opinion

We have audited the financial statements of Blackburn Rovers Community Trust (the 'Charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

PM+M Solutions for Business LLP

Ceri Dixon BSc ACA (Senior Statutory Auditor)
for and on behalf of PM+M Solutions for Business LLP

12/09/2022
.....

Chartered Accountants
Statutory Auditor

New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

PM+M Solutions for Business LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Charitable activities	3	177,765	1,343,186	1,520,951	101,573	1,022,215	1,123,788
Trading activities	4	463,196	-	463,196	380,988	-	380,988
Investments	5	-	-	-	683	-	683
Other income	6	-	28,841	28,841	-	203,250	203,250
Total income		640,961	1,372,027	2,012,988	483,244	1,225,465	1,708,709
<u>Expenditure on:</u>							
Trading activities	7	420,109	-	420,109	606,204	-	606,204
Charitable activities	8	7,600	1,373,542	1,381,142	7,350	930,332	937,682
Total resources expended		427,709	1,373,542	1,801,251	613,554	930,332	1,543,886
Net incoming/(outgoing) resources before transfers		213,252	(1,515)	211,737	(130,310)	295,133	164,823
Gross transfers between funds		(1,515)	1,515	-	295,133	(295,133)	-
Net income for the year/ Net movement in funds		211,737	-	211,737	164,823	-	164,823
Fund balances at 1 January 2021		974,887	-	974,887	810,064	-	810,064
Fund balances at 31 December 2021		1,186,624	-	1,186,624	974,887	-	974,887

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		4,291		15,479
Current assets					
Debtors	13	588,792		243,218	
Cash at bank and in hand		846,536		1,152,257	
		1,435,328		1,395,475	
Creditors: amounts falling due within one year	14	(252,995)		(436,067)	
Net current assets			1,182,333		959,408
Total assets less current liabilities			1,186,624		974,887
Income funds					
Unrestricted funds			1,186,624		974,887
			1,186,624		974,887

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, for the year ended 31 December 2021.

The Trustees have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 however an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of section 386 the Act with respect to accounting records and preparation of accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

09/09/2022

The financial statements were approved by the Trustees on



.....
G R Root
Trustee

Company Registration No. 5904736

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(316,909)		384,124
Investing activities					
Purchase of tangible fixed assets		-		(5,470)	
Interest received		-		683	
Net cash used in investing activities			-		(4,787)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(316,909)		379,337
Cash and cash equivalents at beginning of year			1,152,257		807,313
Cash and cash equivalents at end of year			846,536		1,152,257

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Blackburn Rovers Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Blackburn Rovers Football & Athletic, Ewood Park, Blackburn, Lancashire, BB2 4JF. The members of the company are the Trustees previously named. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliances with constitutional and statutory requirements.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% Straight line
Fixtures and fittings	15% Straight line
Computers	33% Straight line
Motor vehicles	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Deferred incoming resources

Grant income is deferred on the basis of activities being undertaken in the following period as stipulated by the grant provider.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe there to be any significant estimates or assumptions.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Charitable activities - Income

	2021 £	2020 £
Fundraising activities	16,265	9,074
Grants	1,504,686	1,114,714
	<u>1,520,951</u>	<u>1,123,788</u>
Analysis by fund		
Unrestricted funds	177,765	101,573
Restricted funds	1,343,186	1,022,215
	<u>1,520,951</u>	<u>1,123,788</u>
Grant providers		
The Premier League Charitable Trust	302,500	312,649
The Football League (Community) Limited	569,431	341,819
The Football League (Trust) Limited	250,346	275,117
New Era Foundation	29,705	27,604
Blackburn with Darwen Council	261,037	157,525
Armed forces	9,867	-
BBC	20,000	-
Charities aid foundation	61,800	-
	<u>1,504,686</u>	<u>1,114,714</u>

4 Trading activities - Income

	2021 £	2020 £
Coaching and other football related income	362,456	306,892
Business Centre	100,740	74,096
	<u>463,196</u>	<u>380,988</u>

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investments

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Investment Income	-	-	-	683

6 Other income

	Restricted funds 2021 £	Restricted funds 2020 £
Furlough income	28,841	203,250

7 Trading activities - Expenditure

	2021 £	2020 £
Business Centre	87,094	75,481
Coaching and other football related expense	168,704	182,505
Staff costs	63,586	283,225
Support costs	100,725	64,993
	420,109	606,204

8 Charitable activities - expenditure

	2021 £	2020 £
Staff costs	1,185,716	795,628
Other costs	187,826	134,704
	1,373,542	930,332
Share of governance costs (see note 9)	7,600	7,350
	1,381,142	937,682

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Support costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Repairs	52,640	-	52,640	2,719	Apportioned
Rent and rates	5,454	-	5,454	3,877	Apportioned
Telephone and fax	5,329	-	5,329	4,332	Apportioned
Computer costs	15,676	-	15,676	17,003	Apportioned
Printing and stationery	9,002	-	9,002	8,138	Apportioned
Legal and consultancy	750	-	750	12,087	Apportioned
Sundry expenses	10,233	-	10,233	5,667	Apportioned
Bad debts	253	-	253	8,475	Apportioned
Bank charges	1,388	-	1,388	2,695	Apportioned
Audit fees	-	5,850	5,850	5,650	Governance
Accountancy	-	1,500	1,500	1,450	Governance
Tax Services	-	250	250	250	Governance
	<u>100,725</u>	<u>7,600</u>	<u>108,325</u>	<u>72,343</u>	
Analysed between					
Trading	100,725	-	100,725	64,993	
Charitable activities	-	7,600	7,600	7,350	
	<u>100,725</u>	<u>7,600</u>	<u>108,325</u>	<u>72,343</u>	

10 Trustees

Fees paid to Business Roots Limited for consultancy work amounted to £nil (2020 - £nil). The company is controlled by G R Root, a trustee, and the work was carried out on a normal commercial basis.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	75	85

Employment costs

	2021 £	2020 £
Wages and salaries	1,130,693	987,005
Social security costs	96,451	73,672
Other pension costs	22,158	18,176
	1,249,302	1,078,853

Remuneration and benefits received by key management personnel amounted to £329,276 (2020 - £295,227).

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,000 - £70,000	1	1

12 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 January 2021	1,031,138	138,004	219,237	40,400	1,428,831
At 31 December 2021	1,031,138	138,004	219,237	40,400	1,428,831
Depreciation and impairment					
At 1 January 2021	1,029,399	137,360	213,949	32,594	1,413,352
Depreciation charged in the year	348	1,319	7,569	1,952	11,188
At 31 December 2021	1,029,747	138,679	221,518	34,546	1,424,540
Carrying amount					
At 31 December 2021	1,392	(675)	(2,281)	5,855	4,291
At 31 December 2020	1,740	644	5,288	7,807	15,479

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	294,042	1,905
Other debtors	545	4,886
Prepayments and accrued income	294,205	236,427
	<u>588,792</u>	<u>243,218</u>

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	30,585	-
Trade creditors	18,153	11,383
Accruals and deferred income	204,257	424,684
	<u>252,995</u>	<u>436,067</u>

Deferred income included above amounts to £161,940 (2020 - £358,201). The 2020 balance was released during the year.

The deferred income represents grant income received in respect of activities to be undertaken in the following period as stipulated by the grant provider.

15 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £22,158 (2020 - £18,176).

There were no contributions outstanding at the year end.

16 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Fund balances at 31 December 2021 are represented by:				
Tangible assets	4,291	-	4,291	15,479
Current assets/(liabilities)	1,182,333	-	1,182,333	959,408
	<u>1,186,624</u>	<u>-</u>	<u>1,186,624</u>	<u>974,887</u>

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

17 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	1,721	4,130
Between two and five years	-	1,721
	<u>1,721</u>	<u>5,851</u>

18 Related party transactions

During the year, the charitable company was charged for goods and services from The Blackburn Rovers Football and Athletic Limited amounting to £202,360 (2020 - £202,908), and received income amounting to £68,222 (2020 - £nil). At the balance sheet date, an amount of £5,579 (2020 - £6,339) was owed in respect of these goods and services.

The Blackburn Rovers Football and Athletic Limited have also donated match tickets and subsidised rent charged to the charity amounting to £65,173 (2020 - £16,641).

19 Controlling party

The Trust is controlled by The Blackburn Rovers Football and Athletic Limited.

20 Cash generated from operations

	2021 £	2020 £
Surplus for the year	211,737	164,823
Adjustments for:		
Investment income recognised in statement of financial activities	-	(683)
Depreciation and impairment of tangible fixed assets	-	10,298
Movements in working capital:		
(Increase)/decrease in debtors	(345,574)	62,430
(Decrease)/increase in creditors	(183,072)	147,256
Cash (absorbed by)/generated from operations	(316,909)	384,124

21 Analysis of changes in net funds

The Charity had no debt during the year.

Accounts

Charity Registration No. 1117122

Company Registration No. 5904736 (England and Wales)

BLACKBURN ROVERS COMMUNITY TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Blackburn
Lancashire
BB1 5QB

BLACKBURN ROVERS COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G R Root M A Cheston L Talbot P Watson M Bateson S Waggott U Patel
Charity number	1117122
Company number	5904736
Registered office	Blackburn Rovers Football & Athletic Ltd Ewood Park Blackburn Lancashire BB2 4JF
Auditor	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn Lancashire BB1 5QB
Bankers	Barclays Bank Plc 8/14 Darwen Street Blackburn Lancashire BB2 2BZ
Solicitors	Hill Dickinson LLP 50 Fountain Street Manchester M2 2AS

BLACKBURN ROVERS COMMUNITY TRUST

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BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Blackburn Rovers Community Trust (the company) for the year ended 31 December 2020. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

a. Policies and objectives

Blackburn Rovers Community Trust has continued to develop its policies from a governance, financial, safeguarding and strategy viewpoint, which are in place to support the Trust's aims of meeting its pre-set objectives. These policies are intended to increase public and potential funding provider confidence in the Trust and its aims, missions, values and objectives. Policies have been reviewed and adapted to provide the Trust the ability to adjust to the pressures caused by operating in a pandemic and to progress from a position of being reactive in to one of being proactive.

Despite the pandemic that has blighted three quarters of 2020, our primary objectives remain the same. These objectives are:

- Raise the aspirations of local people through football, sport and education
- To tackle inequality and discrimination and help to create a fairer, more integrated society
- Provide meaningful sports opportunities for people to enhance their communities
- Improve the health and well-being of Blackburn with Darwen and Lancashire through football and multisport activities
- Expand and enhance its community programmes
- To have high quality procedures running through all fibres of the charity
- To provide facilities, purpose built for sport, community and educational use
- To reinvest funds to help those targeted for being most in need, for a variety of reasons, at the heart of the local community
- Increase opportunities for young people and families to be involved with Blackburn Rovers – from playing and coaching to watching and supporting
- Be a constantly evolving, sustainable, community leading, forward thinking charity, at the heart of the community of Blackburn with Darwen and Lancashire

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

b. Strategies for achieving objectives

Using football and sport as the driving force, Blackburn Rovers Community Trust has a clear strategic document, which includes aims and outcomes developed in consultation with stakeholders, staff, volunteers, service users and key partners. It provides realistic targets and means to measure impact and a review to help manage the future developments and plans of the Trust. The plan further provides a narrative which discusses the previous year's aims and outcomes with an update on progression. The strategies implemented have been agreed by the board of trustees and the chief executive officer along with staff, participants and volunteers. We aspire to work with like-minded organisations in achieving the following key objectives:

Provide opportunities in employment, skills and training

- Access to skills and training for all ages, particularly 16 to 24-year-olds
- Traineeships
- Opportunities
- Inspire children and young people
- Provide life skills
- Incorporate entrepreneurship, skill development into schools and the curriculum

Improve the health and wellbeing of local people

- Empower people to make better choices relating to their health
- Assist in the reduction of medical prescriptions
- Raise aspirations
- Raise awareness of key health issues affecting Blackburn with Darwen and Lancashire

Encourage equality, diversity, inclusion, social integration and community safety

- Meaningful opportunities to mix
- A better understanding of different communities
- Intervention activities to reduce crime

Promote the benefits of sports participation

- Utilise the power of sport to achieve the objectives of the aforementioned
- Sustained participation activities
- Success through sport

The past 12 months has been an exceptionally turbulent year for the Trust, our parent football club and society in general. Despite the operational and financial challenges caused by the pandemic, 2020 has been the proudest, most impactful and rewarding since our charity's formation. We have done everything within our power to help those most vulnerable during an unprecedented crisis, working tirelessly in a borough with the highest Covid-19 infection rate of any in the country (circa 17,500 cases, over 1/10 people - Gov.uk, 2021).

Covid-19 has provided significant additional challenges to both the charity and the local community. As such, the Trust created a humanitarian strategy to complement our main strategy for the greater benefit of local people.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Some of our most impactful work has taken place during this reporting period. The public are delighted to see their local football club (via its official charity) supporting them or a family member or friend in a time of crisis.

We have been able to adapt well to our new environment including the way we go about our delivery and to seeking new additional opportunities for funding or initiatives that directly benefits local people. Our reputation for being a dynamic, dependable, impactful and sustainable charity has played a significant part in attracting new partners and/or additional funding.

The staff have been fantastic throughout the year. Their ability to adapt and change to suit the needs of local people and key stakeholders and the environment has been exemplary. Their passion and enthusiasm for their work is infectious. They have been able to repurpose many of our projects by using their skills and experiences for maximum impact. Their communication skills have shone through, and as a result, they have helped to keep funding partners on board and up to date with projects and outcomes.

Humanitarian strategy achievements include:

- Adapting to local needs
- Supporting the most vulnerable in society
- Repurposing of projects
- Utilising staff skills and experiences
- Communicating with funding partners
- Positive culture towards Covid-19 compliance
- Accessing new funding
- Utilising the brand of Blackburn Rovers

Our core work and our Covid-19 humanitarian strategy has proven to be successful with other bodies acknowledging the impact of our work. Blackburn Rovers Community Trust was delighted to be named EFL Your Move Community Club of the Year North West Region. Additionally, we were honoured to receive the Blackburn with Darwen Mayoral Award for 'outstanding service provided to the community during a time of crisis'.

c. Activities undertaken for achieving objectives and for public benefit

Blackburn Rovers Community Trust delivers a wide-reaching range of programmes within our town, borough and the county of Lancashire.

2020 has been a year like no other. When the pandemic hit the shores of the UK in February 2020, there was no way to be fully prepared for a crisis the magnitude as the one the entire world faced in such a short space of time. We were all in new unforeseen territory, but what we did have in place at Blackburn Rovers Community Trust was a dynamic and compassionate group of dedicated staff and a board of Trustees who helped staff and the Executive team to quickly adapt our business plan and create a Covid-19 humanitarian strategy to support the most in need within our community.

As a collective, we have done everything in our power to ensure that we made a positive difference within the borough throughout 2020. We have delivered major new initiatives and programmes, such as several highly successful holiday hunger programmes or Rovers Connect (tackling digital inequality and isolation) or our wellbeing service where we called 440 vulnerable or isolated persons and provided reassuring and friendly voices.

Our key priority was identifying those who were most at risk and to offer support. We wanted to help those most vulnerable, but we needed to be strategic and coordinated. Blackburn Rovers Community Trust would like to thank all those who have worked alongside us to help delivery our dual strategies during this 12-month period, particularly Blackburn Rovers FC, Premier League Charitable Fund, The EFL Trust, Blackburn with Darwen Council and Sodexo – without whom we would not have been able to help so many people during the last year.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

As with previous years we have continued to be an energetic and agile organisation and those abilities have enabled us to adapt to the new 'norm' of social distancing and lockdowns. We have turned from being reactive at the beginning of the pandemic to being proactive and being on the front foot. We have been able to raise £179,550 of funding specifically for the use of supporting local Covid relief efforts and a total of £1,708,709 to support our general charitable work.

This funding enabled us to provide crucial welfare services such as a home delivery service on behalf of Blackburn Foodbank. This new service saw us deliver 42,372 food packages to families in crisis. We also were able to offer multiple school holiday hunger programmes which benefitted 18,891 children, who each received fresh and nutritional meals. We were also able to make thousands of wellbeing telephone calls to those who were isolated or vulnerable and provide 5,000 face masks to key frontline workers including those working in care homes. This was mainly thanks to Rovers first-team player Bradley Johnson and The Big Sew initiative - which we proudly delivered in partnership with BBC's The Great British Sewing Bee presenter, Patrick Grant.

We were delighted to be able to support the football club, Sodexo and Blackburn with Darwen Council in ensuring that 600 of the borough's most vulnerable children and their families were able to enjoy Christmas by providing each family with a substantial food hamper. Thank you to the fans that kindly donated to this initiative. We've also had the pleasure of working with like-minded organisations such as Age UK, Spring North, Benefit Mankind, 6G and Friends of Infirmary Area to name but a few. Key notable statistics:

- 57 projects delivered (8 Covid specific / 49 existing)
- 55,585 people engaged (33,268 non-Covid projects, 22,317 Covid specific)
- 42,372 meals provided via 2,000 deliveries in partnership with Blackburn Foodbank
- 1000+ meals prepared and delivered to children via our Holiday Hunger initiatives
- 627 hours of virtual sessions in addition to physical initiatives and welfare calls
- 607 Christmas food hampers containing 2,700 meals delivered to families in crisis
- 1,000,000 impressions via online campaigns '#WeAreTogether', '#TimeToTalk'
- 5,000+ masks and other vital PPE supplied to frontline key workers
- 2,000 welfare calls totalling 1,200 hours of one-to-one support
- 437 hours of detached/outreach work to dispel Covid myths and support testing/vaccination
- 92 laptops donated to children and to those that are digitally isolated/excluded
- Supported the local Help Hub through a volunteer showcase and recruitment campaign

The programmes we have delivered over the past year allow us to achieve the aims of our objectives and primarily comprise of:

Education, Skills and Training

Blackburn Rovers Sports College

BTEC in Sport: A full-time programme of sports and education for local young people of all academic and sporting abilities. The Sports College has faced yet more challenges due to Covid-19. On the Prime Minister's announcement in March, with little notice, the staff had to virtualise all delivery and move teaching to online. We have been able to engage all 116 students currently on enrol and we have had excellent attendance levels of 90%.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

We have students that live in economically challenged households. We were conscious that they would be disadvantaged by a national lockdown due to the sudden lack of access to IT equipment and could therefore potentially fall behind their fellow students who do have access to remote learning technologies. To ensure these young people's education and opportunities to succeed are not diminished because of the pandemic, the Community Trust sourced laptops and other equipment and gifted them to those students that did not have the funds available to support full time home learning.

Notable statistics from our 2020 BTEC programme:

- 100% pass rate
- 25% of students achieved the highest grade (D*D*D*)
- 46% of students achieved DDD or higher
- 83% of students achieved MMM or higher
- 20 hours of voluntary work completed by each student
- 100% of learners went onto university or employment
- 79% progressed on to university
- 15 students is the average class size
- 6 hours coaching per week for all students before December lockdown

We continue to support several Sports College students who we have identified as needing professional counselling. These young people have several concerning risk factors which have needed to be addressed. During lockdown we continued to provide support via regular telephone calls providing support remotely. Regularly hearing from BRCT staff helped manage their heightened anxiety levels caused by isolation and major changes to their daily routines.

English and Maths Functional Skills and GCSE: Provided 83 young people the opportunity to improve their English and Maths grades via additional sessions and mentoring. Both subject results have improved in 2020 and the students have engaged with the online content. There have been improvements with attendance and attainment for English and Maths so far, with attendance being over 80%.

Foundation Degree in Community Football Coaching and Development: Delivered in partnership with the EFL Trust and University of South Wales, we have 15 students on the degree programme over three different year groups. Students are provided with the opportunity to upgrade the two-year foundation qualification into a full honours degree if the student attains sufficient grades to study for a third year. Students have adapted well to the changes brought on by the pandemic and remain positive despite the coaching opportunities being limited.

Blackburn Rovers Community College: We have been able to establish Blackburn Rovers Community College. The Community College delivers non-sport-centric skills, education and training which includes traineeships and other employability programmes. The aim for the Community College is to continue to grow and establish itself as a leading post-16 education provider in the borough.

Traineeship: As a part of our core strategy of providing education opportunities to help local people to improve their personal circumstances by increasing their knowledge and skill base with the aim of bring them closer to the employability market, we deliver a Level 1 Traineeship programme in partnership with the EFL Trust.

Trust staff work with external agencies such as DWP, new Directions and Blackburn with Darwen Council's Care Services, who sign-post people who are eligible for our programmes.

"Blackburn Rovers' Traineeship programme gave me the skills in the retail industry. Which allowed me to get a job once I completed the course. The Traineeship also helped me get into a well scheduled routine after lockdown, to help me develop a more positive attitude towards work." – M. Hartley. Traineeship 16-19 participant.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Premier League Primary Stars / School Sports Partnership: We continue to be one of only two professional football club official charities in the country to have been designated as the local council's School Sports Partnership (SSP) deliverer and as such, Premier League Primary Stars plays a huge role within that concept. The programme provides primary schools with support in improving the provision of physical activity and sport, both during curriculum and extra-curriculum time, with high quality experiences for pupils, enabling positive teaching and learning particularly numeracy and literacy and PHSE, alongside increased participation opportunities and playing pathways.

This year, 29 primary schools have enrolled onto one of our Premier League Primary Stars programmes benefitting approximately 7,547 unique children who participate in the scheme.

Despite schools having to close for large parts of 2020, many remained open to provide support for key workers and their children. Our PLPS and SSP offer was adapted to provide in person and online learning opportunities. As a result, we have been able to have a significant positive impact on the local education offer. Our Disability Officer has been working with full classes consisting of a mix of children including those with SEND.

Notable 2020 statistics include:

- 15,833 primary school children supported
- 92,000 people witnessed our bespoke activities via social media
- 7,547 pupils engaged with through our partner schools
- 330 children with special educational needs and disabilities with the age range from five to over 19 engaged with during the 12-month period
- 344 home learning packs distributed to children in the borough
- 29 unique partner schools involved in Primary Stars activity throughout Covid-19
- 150 days' worth of pre-recorded lessons/sessions delivered
- 74 teachers received online CPD

The innovative partnership with 6G continued to develop (even during-lockdown), with six families from Blackburn Sacred Heart RC School (98% BAME) no longer 'digitally excluded' by being provided with a free internet service and donated BRCT laptops. Six other partner schools and their pupils and families also participated in the innovative project.

"We don't have much experience or access to the internet but we both realised that it was important for the children's education. Education-wise it's much more fun for Abdul and Imtisal and it's easier to keep them interested. We've downloaded some Maths and English games which help the children memorise things much faster." R. Naveed, a parent of two of the children benefitting from the initiative.

Premier League Inspires: We are one of 28 organisations of the 92 professional football club official charities (CCOs) to have been awarded funding to deliver a high-quality support and mentoring programme. The project's target audience is Year 7 children deemed as 'marginalised' who have transitioned into the identified partner secondary schools. Two of the target secondary schools are situated in the top 1% of the most deprived wards in the country, therefore presenting the opportunity for the project to have greater, longer-lasting impact on pupils who face additional challenges related to education, health, crime and employment in their neighbourhood.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Premier League Inspires has provided to be a real asset, especially during the pandemic, to the participating schools and pupils, with several young people showing improvement in the following areas:

- Mental wellbeing
- Physical wellbeing
- Confidence and self-esteem
- Feeling inspired and motivated

As a direct result of the coronavirus and under similar circumstances to what our Premier League Primary Stars/SSP has faced, our Premier League Inspires has still been able to deliver and support identified pupils both in person and virtually.

- 26 pupils involved in the programme
- 503 hours of face-to-face delivery
- 225 hours of wellbeing calls

"The project has been invaluable this year more than ever. It has strengthened the partnership between BRCT and our school, but also delivered a much-needed mentoring programme for our pupils. The programme has been extremely flexible and has been adapted to suit the individual needs of the school." - Jennifer Georgy, Head of Year 7, OLSJ.

"It's good because you help me with things. You make me more confident. My anger is not as bad – I don't want to randomly punch someone now. I'd probably be kicked out if I didn't have you because nobody was helping me. And I can't talk to others like this... you understand me." – Pupil, OTO125, Witton Park Academy

Blackburn Rovers Citizenship programme: Working in partnership with other like-minded charities to combat prejudice and hate in local primary schools, including guest appearances from players to reinforce the message.

Blackburn has been identified by the Ministry of Housing Communities and Local Government as one of the most racially segregated towns in England. The pandemic has only intensified myths and stereotypes of certain minority communities and our work in this subject area has never been more important.

We have safely been able to deliver part way through 2020, when social distancing restrictions have allowed, face to face anti-racism sessions to 400 local pupils at several schools who share the same set values and concerns regarding equality, diversity, inclusion and tackling racism in all shapes and forms.

We will continue to invest funds to tackle racism and to provide equality opportunities for all.

Health & Wellbeing

Blackburn Foodbank Home Delivery Service: Working in partnership with the town's primary charitable food bank, we created, funded and operated a home delivery service to support those families throughout national lockdown that were in crisis and those who were self-isolating due to vulnerability to the virus.

- 42,372 meals provided
- 2,000 deliveries
- 3,000 masks provided to clients of Blackburn Foodbank

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Rovers Let's Talk: Was created to raise awareness of the rising number of mental health concerns brought on by lockdown and isolation and to create opportunities for people to socialise/talk/interact with others online, via the telephone or in person at a safe distance.

The initiative raised awareness of mental health concerns via an innovative and engaging social media campaign. '# RoversLetsTalk's' created conversation with those with mental health concerns.

Conversations began with 'Why do you support Rovers?' and 'What was your first game?' before progressing to how people are feeling and soon after, people started to share their positive/negative experiences/feelings, in which, like-minded members of the Rovers online community offered support or simply a chance to talk.

Conscious that not all people with mental health concerns have access to social media, we created a plan to use traditional contact methods which included gatepost conversations and chats on the telephone.

Notable statistics from the initiative:

- 1,000,000+ impressions on social media
- Over 2,000 wellbeing calls made
- 1,200+ hours of engagement
- 94 unique videos created to provide daily challenges via We Will Get Rover This (a complimentary supporting initiative)
- 1 Full-Time Community Welfare Officer employed
- 1 first team player ambassador (Tyrhys Dolan)

Remember The Rovers: A session for over 50's, most of who are Blackburn Rovers supporters and of which, some of the participants suffer with dementia. The project has been running every week as a virtual meeting through the online platform Zoom. This is due to the on-site meetings having to be postponed due to the COVID-19 pandemic.

We managed to arrange for a guest speaker every week for the participants to listen to the speaker's own personal stories and memories of their careers within football. This has been a real highlight for many of the participants, some of whom have had the opportunity to speak to their heroes and be able to ask them questions. Some of the guest speakers we have had on Remember the Rovers include Elliott Bennett, Chris Samba, Pascal Chimbona, Mark Atkins, Chris Sutton, Derek Fazackerley, James Beattie and Howard Gayle.

As well as the weekly guest speaker, the participants also take part in a Remember the Rovers quiz based on football knowledge and trivia on the guest speaker that week and are also treated to highlights of Rovers games both past and present.

We have had some very positive feedback from some of the Remember the Rovers' participants, some of the quotes also featured in the matchday programmes recently:

'I first attended Remember the Rovers in January 2020 when the meetings were held, face to face, in the Directors' Lounge at Ewood Park. Due to lockdown meetings have moved online via zoom. I have found all of the sessions to be very interesting and have learnt a lot about different aspects of the club and the game. I have particularly enjoyed the session with George Root - finding out what was going on in the Boardroom to turn Jack Walker's vision into reality and about trips with the team to away matches.'

Elliott Bennett - a very worthy club captain - down to earth and a thoroughly nice guy. Chris Sutton - have you ever wondered what it was like to play in that game at Anfield? Well Chris told us. We also heard about the work he is doing to address the issue of dementia in football.'

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

I am a lifelong Rovers supporter. Tony Parkes is my close friend and I was looking for an activity he could attend and enjoy. Remember the Rovers fits the bill perfectly.

I have seen first-hand how talking about games and players has re-awakened happy memories for him. Anyone caring for someone suffering from dementia knows that getting them back to their 'happy place' is worth its weight in gold.

I would thoroughly recommend Remember the Rovers to anyone – it's a great way to find out more about your club, talk to current and former players and keep the lockdown boredom at bay.

Ben, who runs the sessions, is very welcoming and does his best to make sure everyone has a good time." - Janet Dalton, participant.

"I look forward to Remember the Rovers every week, the Zoom meetings we have are important because it gives Rovers fans a chance to meet up with other fans and have a chat and catch up during these hard times.

Having a guest speaker every week to chat to us is fantastic, it's always good listening to their life stories and getting a chance to ask them questions.

The weekly meetings are also very good for our mental health and I never miss the zoom calls.

Thank you to Ben and everyone involved in this project, I'm looking forward to seeing you in person when we can meet up again" - Graham Brynes, participant.

The Joy of Moving: The Joy of Moving programme is a school-based educational programme for children aged 9 to 11 years-old. It aims to encourage physical activity, promote nutritional education and build awareness of the importance of a healthy diet and active lifestyle. 1,900 primary school children received healthy eating and positive lifestyles coaching.

Feedback from one of the teachers who we delivered the Joy of Moving programme to in the last half term:

"...thank you for the Joy of Moving programme that you are currently delivering at St Antony's. It's a fantastic programme and your delivery of it is perfect for my class. They are a notoriously challenging class who have gone through many, many teachers in the past and have a variety of needs across the classroom and beyond. For this reason, they need to be handled and managed in a certain way and even then do not always respond well.

They love having you in with the programme and they talk about both the programme and yourself throughout the week - so much so that I've linked other curriculum areas to your sessions to raise pupil engagement! I even told them that you had sent me some English lessons to try and they loved it because they thought they were from you!!

Your sessions are having a huge impact on all of the children both mentally and of course physically. They are already more aware and conscious of their own health (and that of others) and are keen to express their improvements each morning to staff in school.

I also think that they have really engaged with you, as I teach things alongside your sessions and it's your sessions that they seem to react better to.

I think what you do and how you do it is genuinely brilliant. The course is fabulous and your delivery is excellent - to the point that my head teacher has enquired about you and your background in teaching!" - Mr McGregor, Year 5 Teacher, St Antony's RC Primary School.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Men in Sheds: 'Men in Sheds' is a project delivered on a weekly basis that sees men with similar health concerns come together to grow their own fruit and vegetables whilst making new friends and participating in low level physical activity. Funded by Blackburn with Darwen by Public Health, Men In Sheds positively impacts on mental health and wellbeing and is owned by the attendees and volunteers of the 'Shed'. It also supports and develops the volunteers within the project and makes relevant links with partner agencies who can also help to support the participants' health and wellbeing.

Men in Sheds project supports the newly refreshed Joint Health & Wellbeing Strategy (2018-2021), Suicide and Self Harm Prevention Strategy (2016-2019) and Eat Well Move More Shape Up Strategy (2017-2020) and the Local Authority Declaration on Healthy Weight. The project also supports the wider Pennine Lancashire aims of 'Living Happy Healthy and Well' using a place based approach to prevention described in the Pennine Plan.

Men In Sheds was classified by Public Health as an essential support network for those participating in the programme and as such, we were able to continue to deliver this programme in person throughout the Covid-19 crisis.

Men In Sheds has been able to support 10 local men as well as the strategic borough-wide plans to tackle mental and physical inefficiencies of men of a particular age group.

"The programme has meant I can leave my house, go and get involved in some gardening, which has benefited me physically and mentally. Also, I have met new friends who are great. Weather might not have been the best, but this has not been an issue. I love my Thursdays!" – Paul, participant.

"Men in sheds is a great way for people to meet up and to share their experiences with others rather than being stuck at home. If I didn't have Men In Sheds to look forward to on a Thursday, I would be more depressed than normal. Come down to Ewood Park and join the team!" – Mark, participant.

Family Festive Food Initiative: With many families falling on hard times due to the Covid-19 pandemic, the Trust worked in partnership with Blackburn Rovers FC, Sodexo and Blackburn with Darwen Council to ensure households had peace of mind at Christmas by providing those who have been identified by the local authority as being most vulnerable of going without food over the Christmas period, a food hamper.

A total of 907 children and their immediate family were supported thanks to the football club's Festive Family Food initiative, which had the aim of tackling the alarming statistic that Blackburn with Darwen has the sixth highest rate of child hunger in the country.

Players and staff from the club and Community Trust volunteered their time and made financial contributions to the initiative, which saw 607 food parcels donated to families in crisis.

The boxes, which were provided by The Cardboard Box Company, were packed with all the traditional trimmings, and some treats, which ensured that families across the Borough could enjoy a substantial two-course meal on Christmas Day.

Family Festive Food initiative is a continuation of the club and Trust's '# OneRoversTogether' campaign, which was launched earlier in 2020 to offer help and support for those most vulnerable and in need during this difficult time via a variety of important initiatives.

The Big Community Sew: In partnership with BBC's Patrick Grant, the Trust teamed up with the celebrity and entrepreneur to create thousands of additional faces masks. It was established early in the pandemic that in some communities people did not have access to facemasks and thus were at greater risk of being susceptible to catching the virus. To counter this, BRCT funded local sewing enthusiasts, coordinated by Patrick Grant, to produce quality masks made by hand that were suitable for adults and juniors. These masks were distributed in partnership with Blackburn Foodbank.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Engagement and Participation

National Citizen Service (NCS): The National Citizen Service (NCS) programme is an educational youth programme for young people aged 15 to 17 years-old. It aims to encourage physical activity/challenges, participation in social action; community awareness and cohesion and fundamental life-skills.

Due to the coronavirus, our summer NCS programme was unfortunately cancelled due to national lockdown restrictions. Due to the suppression of the virus during the later parts of the summer, we were able to deliver a face-to-face autumn NCS programme to 249 young people (the largest face-to-face delivery from a CCO in our region). These young people went on to complete a full programme which included taking part in team building and outbound activities at a nearby adventure centre, workshops with such themes as first aid, employability masterclasses, drug and alcohol awareness (presented by The Amy Winehouse Foundation).

For the young people's social action projects, they planned achievable and realistic projects for good causes or charities they are passionate about. To name a few, young people created and published a mental health awareness and cultural differences awareness video, food donations in supermarket collection trollies for local foodbanks, donating clothes, blankets etc. for people who are homeless.

Premier League Kicks/Neighbourhood Youth Offer/Covid-19 Detached Work: Neighbourhood based youth work that offers a unique opportunity for children and young people to access leisure activities and informal education support, advice and guidance from practitioners skilled in developing relationships with the borough's youth population. Across the borough there are a number of providers of youth work in all its various forms and this programme accesses resources across all sectors to ensure that provision is targeted according to evidenced need and delivered in wards at times that best support available leisure time of children and young people.

This project invites children and young adults to play football and multi-sports accompanied by the opportunity to participate in traditional youth club activities in order to reduce instances of anti-social behaviour, break down social barriers, encourage sustained participation in sport, to stimulate the benefits of volunteering and to help participants work towards gainful employment and education opportunities.

During the pandemic, we worked alongside other like-minded organisations to create teams of staff to provide additional engagement with local young people who were not following national and local law/guidance regarding keeping themselves safe and others from the virus.

Notable stats from our Premier League Kicks/Neighbourhood Offer includes:

- 1,912 children and young people participated in the programme
- 1,567 additional children and young people engaged via covid-19 detached outreach work
- 1,348 hours of provision across 33 unique weekly sessions (excluding detached provision)
- 1,000 Informal educational activity packs delivered to participants' homes
- 437 hours of neighbourhood outreach work to dispel Covid myths and support testing/vaccinations
- 107 hours of virtual sessions
- 46 vulnerable group sessions, welfare calls and family engagement during periods of national lockdown to ensure the safety of young people in the absence of some face-to-face delivery

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Get Stuck In / Holiday Hunger Football Camps: Building on the success of the home delivery service we provided Blackburn Foodbank during the height of the first wave of COVID-19, BRCT was a key delivery partner of the 'Get Stuck in' project in August 2020. Funded via the Department For Education and managed locally by Spring North, the project was designed to ensure families of children accessing free school meals (many of which were at risk of going hungry as school meals are their only main source of food) would continue to receive support during the school summer holidays. The project had other targeted outcomes including tackling physical inactivity and stimulating educational opportunities.

In lieu of initially planned in-person activity camps, which were scheduled to take place at our community sports facilities at Ewood Park and Our Lady and St John's High School, we commissioned a team of six staff to deliver warm nutritional food and weekly activity packs to participant's houses while local restrictions remained in place due to Covid-19. These included competitions to engage and inspire young people using the Rovers brand.

- 131 children aged between four and 16 years, across all communities of Blackburn with Darwen, were supported
- 95 unique households received warm nutritional food

A full programme of digital activities was designed and shared via Trust social media channels (three times a day – with the occasional retweet from the club) to engage participants and encourage physical activity, including a mixture of arts/crafts, several variations of sports (football, generic games, gymnastics, dance, physical challenges etc.), as well as baking and mental wellbeing content.

The project yielded positive feedback from the project organisers, as well as some exceptional comments from participants and their families, including:

"My son has really struggled these past few weeks with the lack of socialising since March. Having daily interaction with a different face has helped him with his confidence."

"The meals delivered Mon-Thu were fantastic and a big help to stressed Mums during this pandemic. My son loved the colouring things provided and it has made me feel less isolated during this very challenging year. Thank you BRFC."

Food, which was provided by Thomas Franks Ltd, was also distributed to four local charities to ensure no wastage, with a view to helping other local families in need.

Feedback from the charities and some of their residents was also similarly positive:

"I just wanted to say a big thank you from all the staff and residents from James Street. The meals you have delivered daily for the residents have been a godsend and a lifeline for several of our residents who have very little or no incomes."

"I work at the Hollin Street Project which is a homeless provision for families who are currently homeless or facing homelessness. Some of the families have little or no experience in cooking fresh produce and therefore a lot of the children have basic foods which are easily available, cheap and quick to cook. Having the meals delivered to Hollin Street, especially during these uncertain times has been a godsend to the families and they have appreciated them greatly."

"Moved in recently with my son and I have been suffering with my mental health and haven't felt much like cooking. It's great to know that my child is having a healthy balanced meal prepared for him, so on the days when I feel low, I get one of these meals out of the freezer and that is what we have for tea. Thanks so much, I'm starting to feel better in myself and I know that the only way is up from now on"

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

a. Key financial performance indicators

The board of trustees are pleased with the financial position of the Community Trust. We continue to operate as a sustainable and viable charitable operation for public benefit, complimented by managed growth.

b. Review of activities

Blackburn Rovers Community Trust has established a reputation, locally, nationally and internationally, for delivering quality programmes and we are proud of the strong partnerships that have been built and sustained during a pandemic.

This year has seen us named EFL Your Move Community Club of the Year North West Region and receive the Mayoral Award for 'outstanding service provided to the community during a time of crisis'. To be named as the one of the most innovative and impactful community club organisations in the EFL is a testimony to the way that the Community Trust has worked hard to create a vision to deliver a high-quality, local needs-assessed projects, initiatives and campaigns. In addition to delivering BTEC in Sport, traineeships, Premier League Primary Stars, NCS, Premier League Kicks and our other general charitable work, we were delighted to be able to create eight new covid-specific community-benefitting programmes which includes the Blackburn Foodbank Home Delivery Service, Get Stuck In, The Big Sew, Covid outreach work and Rovers Connect initiative.

We have still managed to support the club in achieving their strategies relating to four key areas within which they (and we) want to see particular growth – BAME, charity, community and juniors.

Once again, we have achieved all of our pre-agreed key performance indicators (KPIs) for our projects (many have been reassessed and new targets provided due to the lack of face-to-face delivery opportunities caused by the pandemic) and have attained increased participation.

As was the case 12 months ago, we have again been able to increase the number of staff available to us, and this has further improved the quality of delivery and the number of beneficiaries of our output. Building on the standards that we have set in previous reports, we have continued our proud record of attaining the EFL and Premier League's Capability Code of Practice benchmark every year since its inception – proving our level of quality around governance, finance and business risk, safeguarding, law and constitution requirements and values that underpin strategy every year. This is no small undertaking – particularly in such turbulent circumstances, as it requires us to not only demonstrate the highest possible standards in all of these areas via a comprehensive report, but also ensure that we achieve them throughout the entire year.

Impact of Activities

Despite the pandemic, 2020 has once again been a very successful year for engagement and the number of people enjoying the benefits of our work, with eight new projects bringing new engagements towards our overall figure for the year of 55,585 – significantly up on 2019's numbers (45,031). Thousands of people from all sections of society can bear testament to the impact of our work and our ability to improve lives for the better, using the power of football and the brand of Blackburn Rovers. Breaking down the 55,585 engagements with some headline statistics, the biggest growth – in sheer weight of numbers – being enjoyed by the growth of 12,333 further engagements via the Premier League Primary Stars / School Sports partnership concept, which has benefited greatly due to local primary schools match funding the project and new virtual learning, creating increased access to the Trust and funds to grow the team and add new skills and experiences to an already strong team.

Our range of projects covers concepts as diverse as sport and health sessions for children and adults, education courses for young adults, BAME health and sports sessions, disability football/dance/social activities for the elderly, drug misuse awareness sessions, mental health recovery programmes, business engagement and estate-based projects to reduce anti-social behaviour.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

The Trust delivered 57 different community projects and initiatives, working with a large number of primary schools within the BB1 to BB7 and PR post code areas and many of the secondary schools in Blackburn with Darwen. Besides the pandemic, the major development of the calendar year was the application to the Football Foundation requesting £250,000 to improve the Blackburn Rovers Indoor Centre's playing surfaces, changing rooms and disability access.

Our 2020 In Numbers:

55,585 engagements via our inclusive programmes

57 different projects/initiatives

Our turnover has decreased 7.5% from £1,847,532 (2019) to £1,708,709.

We employ 80 local people, including 47 full-time staff supported by 33 part-time and casuals.

42,372 meals provided via 2,000 deliveries in partnership with Blackburn Foodbank

5,000+ masks and other vital PPE supplied to frontline key workers

15,833 children aged 5 to 11 years from local primary schools have taken part in sport sessions.

73 primary school teachers received mentoring and/or CPD training from our team to improve their specialist PE delivery and use of sport as a classroom tool to aid numeracy and literacy.

440 wellbeing calls made to elderly participants of our Jack's Walkers project

40 participants were involved in Remember The Rovers with 26 sessions taking place

360 days of delivery

84 disability sessions

249 young people participated in a face-to-face NCS programme

100% pass rate on our BTEC in Sport course for the sixth consecutive year.

1,900 school children have taken part in our schools' healthy lifestyle programme.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

a. Financial review

Income for the year has decreased by 7.5% to £1,708,709 (2019 - £1,847,532), due to a significant drop in income from charitable trading due to national lockdowns and social distancing requirements.

Expenditure decreased in the year, generally in line with the reduction in activity. A surplus of £164,823 (2019 - a loss of £35,646) arose in the year.

The trustees are satisfied that the charity has sufficient reserves to support this and future expansion of the operations. The company's financial position at the year-end is satisfactory.

Total funds are £974,887 (2019 - £810,064) which comprises unrestricted funds.

b. Going concern

At the trustees meeting in January 2020, it was agreed that we would once again aim to control expenditure and prepare for the future through carefully considered investment plans that would provide Blackburn Rovers Community Trust with sustainability and growth. This was reviewed in light of the pandemic and adjusted accordingly. Each investment over the course of this reporting period has been successful, with an investment in staff (CPD, growth in staff numbers, salaries, benefits etc.), the retaining of all key staff and substantial investment in facilities and equipment. We have been able to invest in all of these areas with minimal financial risk to the Trust, and all of these infrastructure improvements have proven to be successful, generating notable positive results.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of at least three month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

c. Principal funding

Our principal funding providers come from a range of restricted and unrestricted funding sources. They include:

- The Blackburn Rovers Football and Athletic Limited (see below)
- EFL Trust
- Premier League Charitable Fund
- Blackburn with Darwen Council
- Spring North
- West Lancashire College
- University of South Wales
- Big Lottery
- Charities Aid Foundation
- Community Foundation for Lancashire and Merseyside
- Multiple local educational establishments and grassroots sports clubs

The Blackburn Rovers Football and Athletic Limited have subsidised rent charged to the charity amounting to £16,641 (2019 - £27,698).

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

d. Material investments policy

We have a number of financial procedures in place to ensure that the correct processes are followed before investing in any material goods. These policies and procedures are:

- Financial Control Policy
- Financial Procedures
- Fundraising Policy

These three documents are adhered to by all staff and have proved to be a sound platform for protecting our capital and ensure that we only invest in cost-effective and relevant materials that maintain or enhance the quality of our project delivery or facility provision. There are also appropriate sign-off levels within these policies to manage any investment on a sensible basis but not overly restrictive to staff looking to make sound investments for their projects.

The Trustees has assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 August 2006. The company is constituted under a Memorandum of Association dated 14 August 2006 and is a registered charity number 1117122. The principal object of the company is to provide, where possible, all members of the local community access to high quality services and facilities that can potentially better their personal circumstances and create opportunities for positive change, under the provision of our Mission Statement, which is:

"Blackburn Rovers Community Trust is fully committed to offering all members of the local community access to the highest quality programme of grassroots sports, education, inclusion and awareness projects to encourage off-field participation, success and enjoyment. At all times we are keen to use the profile and brand of Blackburn Rovers Football Club to greatest effect, committed to developing a comprehensive and diverse range of community initiatives and partnership working practices to open up new avenues of life chances and make a positive difference to the lives of the people of Blackburn with Darwen and Lancashire."

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Policies adopted for the induction and training of Trustees

When the board of trustees appoint a new trustee, this person will undertake an induction and receive a Trustee Induction Pack which is provided as a guide, highlighting their role and responsibilities to conduct their duties in the best interests of the company.

d. Pay policy for senior staff

The board of trustees make senior staff pay a discussion point at one or more trustee meetings per year. Levels of pay vary based on the duties required within each job description. We do not operate a fixed pay scale and staff are fairly remunerated on merit, based on their levels of responsibility and performance.

BLACKBURN ROVERS COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Blackburn Rovers Community Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

The auditor, PM+M Solutions for Business LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.

G R Root
Trustee



Dated: 5 July 2021

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Opinion

We have audited the financial statements of Blackburn Rovers Community Trust (the 'Charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals and complex transactions; and manipulating the Charity's performance profit measures and other key performance indicators to meet remuneration targets and externally communicated targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Companies Act, Charities Act, employment law, health and safety, pensions legislation and tax legislation.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the identified risks of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

BLACKBURN ROVERS COMMUNITY TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BLACKBURN ROVERS COMMUNITY TRUST

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

PM+M Solutions for Business LLP

Helen Clayton BSc FCA (Senior Statutory Auditor)
for and on behalf of PM+M Solutions for Business LLP

15 July 2021

Chartered Accountants
Statutory Auditor

New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

PM+M Solutions for Business LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<u>Income and endowments from:</u>							
Charitable activities	3	101,573	1,022,215	1,123,788	80,958	1,190,096	1,271,054
Trading activities	4	380,988	-	380,988	574,010	-	574,010
Investments	5	683	-	683	2,468	-	2,468
Other Income	6	-	203,250	203,250	-	-	-
Total Income		483,244	1,225,465	1,708,709	657,436	1,190,096	1,847,532
<u>Expenditure on:</u>							
Trading activities	7	606,204	-	606,204	721,100	-	721,100
Charitable activities	8	7,350	930,332	937,682	7,200	1,166,295	1,173,495
Total resources expended		613,554	930,332	1,543,886	728,300	1,166,295	1,894,595
Net (outgoing)/ incoming resources before transfers		(130,310)	295,133	164,823	(70,864)	23,801	(47,063)
Gross transfers between funds		295,133	(295,133)	-	23,801	(23,801)	-
Net income/(expenditure) for the year/ Net movement in funds		164,823	-	164,823	(47,063)	-	(47,063)
Fund balances at 1 January 2020		810,064	-	810,064	857,127	-	857,127
Fund balances at 31 December 2020		974,887	-	974,887	810,064	-	810,064

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BLACKBURN ROVERS COMMUNITY TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	12		15,479		20,307
Current assets					
Debtors	13	243,218		305,648	
Cash at bank and in hand		1,162,257		772,920	
		<u>1,395,475</u>		<u>1,078,568</u>	
Creditors: amounts falling due within one year	14	(436,067)		(288,811)	
Net current assets			<u>959,408</u>		<u>789,757</u>
Total assets less current liabilities			<u><u>974,887</u></u>		<u><u>810,064</u></u>
Income funds					
Unrestricted funds			<u>974,887</u>		<u>810,064</u>
			<u><u>974,887</u></u>		<u><u>810,064</u></u>

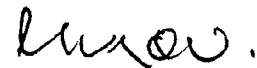
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 relating to small companies, for the year ended 31 December 2020,.

The Trustees have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 however an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of section 386 the Act with respect to accounting records and preparation of accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 5 July 2021



G R Root
Trustee

Company Registration No. 5904736

BLACKBURN ROVERS COMMUNITY TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	20		384,124		31,753
Investing activities					
Purchase of tangible fixed assets		(5,470)		-	
Interest received		683		2,468	
Net cash (used in)/generated from investing activities			(4,787)		2,468
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			379,337		34,221
Cash and cash equivalents at beginning of year			772,920		807,313
Cash and cash equivalents at end of year			<u>1,152,257</u>		<u>772,920</u>

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity Information

Blackburn Rovers Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Blackburn Rovers Football & Athletic, Ewood Park, Blackburn, Lancashire, BB2 4JF. The members of the company are the Trustees previously named. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliances with constitutional and statutory requirements.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% Straight line
Fixtures and fittings	15% Straight line
Computers	33% Straight line
Motor vehicles	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Deferred incoming resources

Grant income is deferred on the basis of activities being undertaken in the following period as stipulated by the grant provider.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe there to be any significant estimates or assumptions.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Charitable activities - Income

	2020 £	2019 £
Fundraising activities	9,074	35,124
Grants	1,114,714	1,235,930
	<u>1,123,788</u>	<u>1,271,054</u>
Analysis by fund		
Unrestricted funds	101,573	80,958
Restricted funds	1,022,215	1,190,096
	<u>1,123,788</u>	<u>1,271,054</u>
Grant providers		
The Premier League Charitable Trust	312,649	318,489
The Football League (Community) Limited	341,819	391,609
The Football League (Trust) Limited	275,117	344,956
New Era Foundation	27,604	10,000
Blackburn with Darwen Council	157,525	170,876
	<u>1,114,714</u>	<u>1,235,930</u>

4 Trading activities - Income

	2020 £	2019 £
Coaching and other football related income	306,892	471,461
Business Centre	74,096	102,549
	<u>380,988</u>	<u>574,010</u>

5 Investments

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Investment Income	<u>683</u>	<u>-</u>	<u>683</u>	<u>2,468</u>

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2020**

6 Other Income

	Restricted funds	Total
	2020	2019
	£	£
Furlough income	203,250	-

7 Trading activities - Expenditure

	2020	2019
	£	£
Business Centre	75,481	91,721
Coaching and other football related expense	182,505	241,354
Staff costs	283,225	321,543
Support costs	64,993	66,482
	<u>606,204</u>	<u>721,100</u>

8 Charitable activities - expenditure

	2020	2019
	£	£
Staff costs	795,628	817,726
Other costs	134,704	348,569
	<u>930,332</u>	<u>1,166,295</u>
Share of governance costs (see note 9)	7,350	7,200
	<u>937,682</u>	<u>1,173,495</u>

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9 Support costs

	Support costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Repairs	2,719	-	2,719	4,960	Apportioned
Rent and rates	3,877	-	3,877	4,371	Apportioned
Telephone and fax	4,332	-	4,332	2,011	Apportioned
Computer costs	17,003	-	17,003	11,903	Apportioned
Printing and stationery	8,138	-	8,138	18,600	Apportioned
Legal and consultancy	12,087	-	12,087	9,880	Apportioned
Sundry expenses	5,667	-	5,667	8,091	Apportioned
Bad debts	8,475	-	8,475	-	Apportioned
Bank charges	2,695	-	2,695	6,686	Apportioned
Audit fees	-	5,650	5,650	5,500	Governance
Accountancy	-	1,450	1,450	1,450	Governance
Tax Services	-	250	250	250	Governance
	<u>64,993</u>	<u>7,350</u>	<u>72,343</u>	<u>73,682</u>	
Analysed between					
Trading	64,993	-	64,993	66,482	
Charitable activities	-	7,350	7,350	7,200	
	<u>64,993</u>	<u>7,350</u>	<u>72,343</u>	<u>73,682</u>	

10 Trustees

Fees paid to Business Roots Limited for consultancy work amounted to £nil (2019 - £749). The company is controlled by G R Root, a trustee, and the work was carried out on a normal commercial basis.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	85	88

Employment costs

	2020 £	2019 £
Wages and salaries	987,005	1,042,430
Social security costs	73,672	91,142
Other pension costs	18,176	5,697
	1,078,853	1,139,269

Remuneration and benefits received by key management personnel amounted to £295,227 (2019 - £258,138).

The number of employees whose annual remuneration was £60,000 or more were:

	2020 Number	2019 Number
£60,000 - £70,000	1	-

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

12 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2020	1,031,138	138,004	213,767	40,400	1,423,361
Additions	-	-	5,470	-	5,470
At 31 December 2020	1,031,138	138,004	219,237	40,400	1,428,831
Depreciation and impairment					
At 1 January 2020	1,029,051	136,041	207,920	29,992	1,403,054
Depreciation charged in the year	348	1,319	6,029	2,602	10,298
At 31 December 2020	1,029,399	137,360	213,949	32,594	1,413,352
Carrying amount					
At 31 December 2020	1,740	644	5,288	7,807	15,479
At 31 December 2019	2,088	1,963	5,847	10,409	20,307

13 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	1,905	96,235
Other debtors	4,886	-
Prepayments and accrued income	236,427	209,413
	243,218	305,648

14 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	-	29,994
Trade creditors	11,383	16,459
Other creditors	-	1,529
Accruals and deferred income	424,684	240,829
	436,067	288,811

Deferred income included above amounts to £358,201 (2019 - £224,262). The 2019 balance was released during the year.

The deferred income represents grant income received in respect of activities to be undertaken in the following period as stipulated by the grant provider.

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £18,176 (2019 - £5,697).

There were no contributions outstanding at the year end.

16 Analysis of net assets between funds

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:				
Tangible assets	15,479	-	15,479	20,307
Current assets/(liabilities)	959,408	-	959,408	789,757
	<u>974,887</u>	<u>-</u>	<u>974,887</u>	<u>810,064</u>

BLACKBURN ROVERS COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

17 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	4,130	4,130
Between two and five years	1,721	5,851
	<u>5,851</u>	<u>9,981</u>

18 Related party transactions

During the year, the charitable company was charged for goods and services from The Blackburn Rovers Football and Athletic Limited amounting to £202,360 (2019 - £377,597), and received income amounting to £nil (2019 - £699). At the balance sheet date, an amount of £6,339 (2019 - £5,518) was owed in respect of these goods and services.

The Blackburn Rovers Football and Athletic Limited have also donated match tickets and subsidised rent charged to the charity amounting to £16,641 (2019 - £27,698).

19 Controlling party

The Trust is controlled by The Blackburn Rovers Football and Athletic Limited.

20 Cash generated from operations	2020 £	2019 £
Surplus/(deficit) for the year	164,823	(47,063)
Adjustments for:		
Investment income recognised in statement of financial activities	(683)	(2,468)
Depreciation and impairment of tangible fixed assets	10,298	11,217
Movements in working capital:		
Decrease in debtors	62,430	2,297
Increase in creditors	147,256	67,770
Cash generated from operations	<u>384,124</u>	<u>31,753</u>

21 Analysis of changes in net funds

The Charity had no debt during the year.